



**Department of  
Taxation and Finance**

March 2022

# **Assessment Equity in New York: Results from the 2021 Market Value Survey**

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# Contents

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Introduction	1
2021 Market Value Survey Data and Estimation Methodology	2
Measuring Assessment Uniformity	3
	Coefficient of Dispersion Standards 6
	Coefficient of Dispersion Results 7
	Price-Related Differential Results 12
Recent Reassessment Activity Subsequent to the 2021 Market Value Survey	13

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Tables	Table 1: Ratio Study Uniformity Standards Indicating Acceptable General Quality	6
	Table 2: Department Guidelines for Assessment Uniformity	7
	Table 3: Summary of COD Values for Sampled Assessing Units, by Degree of Urbanization (2021 Market Value Survey)	8
	Table 4: Assessment Uniformity, Sampled and Non-Sampled Assessing Units	8
	Table 5: Level of Assessment, as Measured by 2021 State Equalization Rate	10
	Table 6: Value-Related Bias in Assessing, Sampled Assessing Units, 2021 Market Value Survey	12

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Figures	Figure 1: New York State Assessing Units meeting State Guidelines for All-Property Assessment Uniformity	9
	Figure 2: Percent of County, City and Town Assessing Jurisdictions with Assessment Uniformity, 1980-2021	11

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Appendices	Appendix A: Measuring Assessment Uniformity from Market Survey Data: Weighted Coefficient of Dispersion	A-1
	Appendix B: 2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential Report	B-1

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# Introduction

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Distributional equity in real property taxation requires that properties of the same value be treated alike in terms of their assessments. New York State law (Section 305 of the Real Property Tax Law) stipulates that assessing jurisdictions must assess properties at a uniform percentage of value, and State courts have held that “value” means “market value.” New York’s two “special assessing units,” New York City and Nassau County, must assess at a uniform percentage of market value within each of four specified property classes. This means that all parcels on the assessment roll (or, for special assessing units, within each class) should have the same, or at least very similar, assessment ratios (assessed value divided by market value). Each assessing unit has the right to choose the percentage of value to be used as an assessment standard.

The New York State Department of Taxation and Finance has statutory responsibility for regularly monitoring the equity of assessments. An analysis of assessment uniformity is carried out each time the Department’s staff completes a market value survey.<sup>1</sup> The present report documents findings from the 2021 market value survey.

Included herein is information for the State’s 983 non-village assessing units, which consist of 2 counties, 61 cities and 920 towns.

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<sup>1</sup>This analysis is required by Section 1200 of the Real Property Tax Law.

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2021 Market Value  
Survey Data and  
Estimation Methodology

For the 2021 market value survey, the level of assessment uniformity for each assessing unit was estimated using one of four possible approaches, as outlined below:

1. Sales Ratio Study – This approach involves a systematic comparison of assessed values to sales prices for properties that have sold. It is used if there is a sufficient sample of sales to provide a reliable estimate of the ratio of assessed value to sales price. The sales prices may be time-adjusted to a common valuation date in order to establish value and assessment ratio as of that date. It is used for residential property only, and supplemented by appraisals for other property types.
2. Computer Assisted Mass Appraisal Ratio Study (CAMA) – CAMA involves a systematic comparison of assessed values to market values generated by a computer model. The model uses a multiple regression equation to predict the market value of residential parcels based on sales data and the physical inventory characteristics of the parcels. The CAMA approach is particularly useful in municipalities with few sales but good inventory data. It is used for residential property only, and is supplemented by appraisals for other property types.
3. Statistical Sample of Parcels, Using Appraisals and/or Sales – A stratified sample was used where suitable data were available and the sales ratio and/or CAMA approaches were determined to be inappropriate. Direct use of time-adjusted sales in ratio determination was limited to residential property, and sample parcels were weighted based on the incidence of each type on the assessment roll.
4. Review and Verification of a Recent Reassessment -- The review and verification process was used in assessing units having conducted recent reassessments. It involves an analysis of the reassessment process and results to verify that assessments adequately reflect current market conditions. As part of the review, an extensive audit is completed in which the data and analytical processes used to determine the assessments are examined in relation to acceptable professional standards of practice.

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Approaches 1 through 3 result in independent computations of the local level of assessment and the assessing units in question are referred to in this report as the “sampled assessing units.” Classes of property comprising a very minor portion of the value on the assessment roll may not have been independently valued. The full value of these classes was estimated by applying the overall ratio of the sampled classes. In some cases, appraisals from a prior, recent market value survey may have been reused in the 2021 market value survey.

As mentioned above, assessing units having completed recent reassessments were not sampled, primarily to focus available resources on those with older assessment rolls. These units were handled through the fourth approach, “Review and Verification of a Recent Reassessment,” and are referred to as “non-sampled assessing units.” A recent reassessment means that the assessing unit has an equitable assessment roll, unless significant errors have been made in the reassessment process, in which case the roll would not have been accepted for review and verification in the survey. Therefore, in the statistical tabulations presented in this report concerning assessment equity, assessing units wherein the review of reassessment procedure was used and the reassessment was deemed acceptable have been counted as meeting equity standards.

It should be understood, however, that the designation of assessing units as having adequate equity does not necessarily imply that all properties in them are accurately assessed. Factors such as uniqueness of certain properties, rapidly changing neighborhood conditions and/or dynamic market segments in certain time periods, and other such factors, will necessarily mean that there will be inevitable imperfections on the roll, as assessment is not an exact science.

## Measuring Assessment Uniformity

The primary means of measuring assessment uniformity is a statistic known as the Coefficient of Dispersion (COD). The COD measures the extent to which the assessment ratios from a given roll exhibit dispersion around a midpoint. It is generally accepted that the median assessment ratio best serves as the midpoint or central tendency measure from which the average level of dispersion should be calculated.

Assessing units with good assessing practices have low CODs, showing little deviation of individual assessment ratios from the median ratio. For example, if the median ratio for the parcels sampled in a given assessing unit is 50 percent, a house with a market value of \$100,000 should be assessed at \$50,000, a commercial property valued at \$400,000 should be assessed at \$200,000, and a \$2,000,000 industrial parcel should be assessed at \$1,000,000. If all other sampled parcels were similarly assessed at 50 percent of market value, the median ratio would also be 50 percent and the average deviation, as measured by the COD, would be zero. Conversely, an assessing unit with little assessment uniformity would have widely varying assessment ratios among the sampled parcels, resulting in high dispersion around the median ratio and, therefore, a high COD. Widely varying ratios result in unequal tax bills for properties of equal value.

Examples 1 and 2 show two hypothetical assessing units, each attempting to assess properties at 80 percent of market value. In Example 1, the assessed values range from 52 percent to 120 percent of market value, indicating a relatively high level of dispersion and poor assessment practices. Assessments such as these would result in an inequitable distribution of local taxes between property owners.

Example 1. Coefficient of Dispersion of 30 Percent: Low Uniformity

Parcel #	Assessed Value	Market Value	AV/MV Ratio	Absolute Deviation from Median
1.	\$120,000	\$100,000	.52	.40
2.	110,000	100,000	1.20	.30
Median 3.	80,000	100,000	1.10	.00
4.	58,000	100,000	.80	.22
5.	52,000	100,000	.58	.28
			Total Deviation	1.20
$\frac{\text{Total Deviation}}{\text{No. Parcels}} = \frac{1.20}{5} = .24 \text{ average deviation from median}$				
$\text{COD} = \frac{\text{Avg. Deviation}}{\text{Median Ratio}} = \frac{.24}{.80} = 30 \text{ percent}$				



Example 2 shows a hypothetical case where assessments are more uniform. The assessment ratios range from 64 percent to 92 percent, and are closer to the target ratio of 80 percent, showing substantially less dispersion than is evident in Example 1. While some dispersion is indeed present, it is significantly lower than in the previous example and within an acceptable range when factors such as measurement error and valuation uncertainty are taken into account.

Example 2. Coefficient of Dispersion of 10 Percent: Acceptable Uniformity

Parcel #	Assessed Value	Market Value	AV/MV Ratio	Absolute Deviation from Median
1.	\$92,000	\$100,000	.92	.12
2.	88,000	100,000	.88	.08
Median 3.	80,000	100,000	.80	.00
4.	76,000	100,000	.76	.04
5.	64,000	100,000	.64	.16
Total Deviation				.40
$\frac{\text{Total Deviation}}{\text{No. Parcels}} = \frac{.40}{5} = .08 \text{ average deviation from median}$				
$\text{COD} = \frac{\text{Avg. Deviation}}{\text{Median Ratio}} = \frac{.08}{.80} = 10 \text{ percent}$				

A second statistical measure of assessment uniformity, called the Price-Related Differential (PRD)<sup>2</sup> is also used in the current report for assessing units with no recent reassessment activity. The PRD is used to determine if there is a bias on an assessment roll toward systematic over-assessment of either high- or low-value properties in comparison to the average property. In computing the PRD, the simple mean of the assessment ratios is divided by the value-weighted mean ratio. If no bias exists, the two ratios should be close to each other, and the PRD should be near 1.00. This is referred to as “neutral” assessment practice, i.e., no price-related bias.

<sup>2</sup>This statistic is sometimes referred to as the Index of Regressivity.

However, if the simple mean ratio is considerably lower than the value-weighted mean, a low PRD results (less than 1.00). In this case, there is said to be a bias toward “progressivity,” that is, higher-value properties are being over-assessed and lower-value properties are being under-assessed. In the opposite situation, where the PRD is high (greater than 1.00), “regressive” assessing is evident. In other words, lower-value properties are being relatively over-assessed and higher-value properties are being relatively under-assessed. The International Association of Assessing Officers (IAAO) has established a range for the PRD which denotes uniform practices, i.e., neutral assessing: the PRD must fall in the range 0.98 to 1.03 to be considered acceptable.

Coefficient of Dispersion Standards

Upon the completion of a market value survey, two coefficients of dispersion are calculated for the assessing units with no recent reassessment activity, one for residential property alone and one for all property classes combined. To evaluate the CODs calculated in this process, they must be compared to accepted guidelines for assessment uniformity. The International Association of Assessing Officers, in its publication entitled Standard on Ratio Studies (January 2010), has recognized that the ability of an assessing unit to attain uniformity is affected by several factors, such as the types of property it contains, community size, population density, the degree of diversity of properties, market activity levels, and the relative ages of structures. The IAAO recommends a range of acceptable COD values, based on these categories and neighborhood characteristics, as well as the increased difficulty experienced in assessing classes of property other than residential. IAO standards are summarized in Table 1.

Table 1. Ratio Study Uniformity Standards Indicated General Acceptable Quality, IAAO\*

Type of property - General	Type of property - Specific	COD Range**
Single-family residential (including residential condominiums)	Newer or more homogenous areas	5.0 to 10.0
Single-family residential	Older or more heterogeneous areas	5.0 to 15.0
Other residential	Rural, seasonal, recreational, manufactured housing, 2-4 unit	5.0 to 20.0
Income-producing properties	Larger areas represented by large sample	5.0 to 15.0
Income-producing properties	Smaller areas represented by smaller sample	5.0 to 20.0
Vacant land	- - -	5.0 to 25.0
Other real and personal property	- - -	Varies with local conditions
*These types of property are provided for general guidance only and may not represent jurisdictional requirements.		
**CODs lower than 5.0 may indicate sales chasing or non-representative samples.		

In its work with various types of assessing units, the Department's staff has also found that the more rural areas, where there are relatively few sales and properties are more heterogeneous, pose greater difficulty in establishing accurate assessments and market values. Thus, in measuring assessment uniformity, staff has taken the view that somewhat higher COD levels would be acceptable in areas with rural characteristics as contrasted with urban and suburban areas. The guidelines established are summarized in Table 2 and were applied in determining the number of assessing units achieving equity for purposes of this report.

Table 2. Department Guidelines for Assessment Uniformity

Population Density (persons/sq. mile)	Coefficient of Dispersion, All Property
100 or less	≤ 20
101 to 400	≤ 17
401 or more	≤ 15

Coefficient of Dispersion Results

For the 2021 market survey, the median residential COD among the sampled assessing units was 17.66, and the median for all property classes combined was 19.50.<sup>3</sup> In other words, half the sampled assessing units achieved greater uniformity than indicated by these median values, and half achieved less. The range in the all-property COD was 6.12 to 77.73. For the residential COD, the range among assessing units was 3.77 to 56.92.

The COD results presented herein are point estimates. If the estimation were replicated using an alternative data set, it is likely that somewhat different figures would be obtained due to sampling error. Gloudemans, an expert in the field, has proposed a confidence interval approach to recognize the problem of sampling error. His approach results in a range within which the COD estimate will fall with a known probability. However, the approach does not obviate the need for making point estimates of the COD.<sup>4</sup>

<sup>3</sup>The special assessing units of New York City and Nassau County are excluded in calculating the median COD because they use a classified assessing system.

<sup>4</sup>See Robert J. Gloudemans, "Confidence Intervals for the Coefficient of Dispersion: Limitations and Solutions," Assessment Journal, Nov./Dec. 2001.

Table 3 summarizes the 2021 COD information according to type of assessing unit, as measured by population density, and the COD guidelines shown in Table 2. A total of 43 percent of the sampled assessing units had 2021 CODs that reflected uniform assessing practices for the entire roll. In the case of residential property only, 22 percent of the sampled units had uniform rolls.

Table 3. Summary of COD Values for Sampled Assessing Units, by Degree of Urbanization (2021 Market Value Survey)

Population Density (Per Sq. Mi.)	No. of Assessing Units	Uniform COD Guideline		Percent of Assessing Units Achieving Uniform Level	
		Residential	All Property	Residential	All Property
≤ 100	346	15	20	23%	40%
>100 – ≤400	135	12	17	24%	47%
> 400	104	10	15	16%	51%
<b>TOTAL</b>	<b>585</b>	--	--	<b>22%</b>	<b>43%</b>

Note: Data for the individual municipalities within a Coordinated Assessment Program (CAP) are reported.

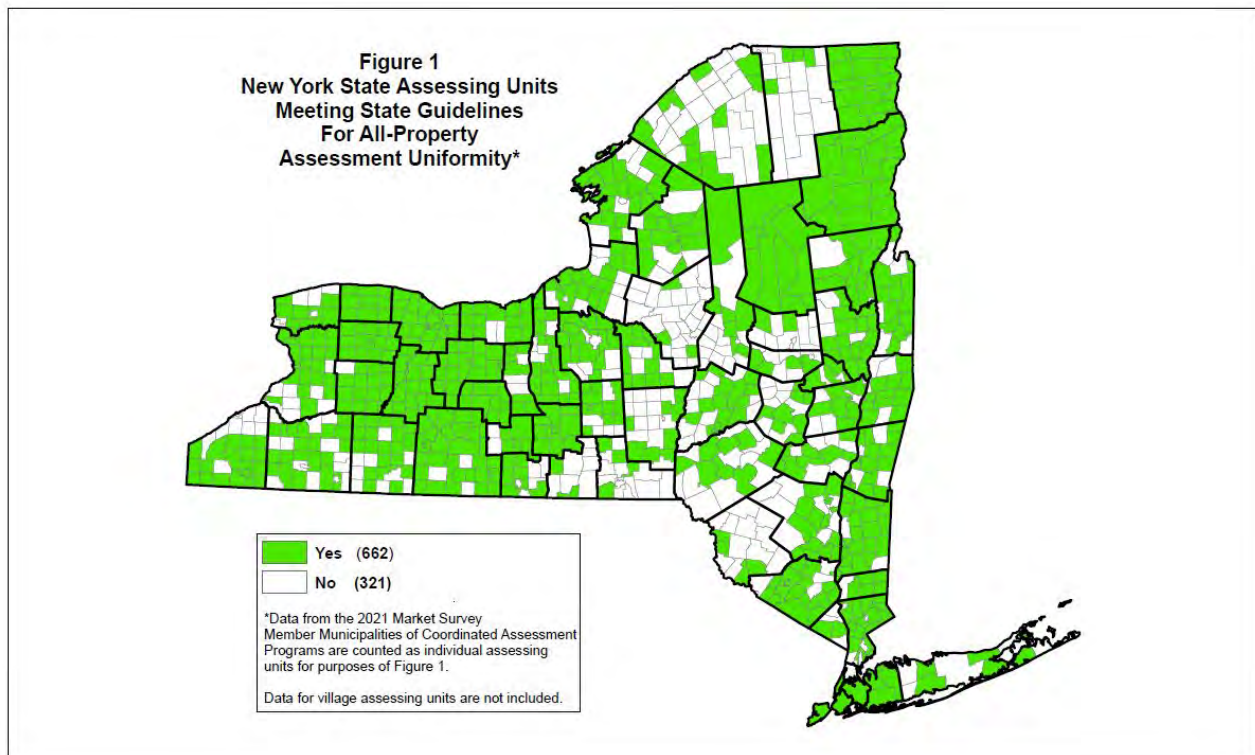
Table 4 shows the combined results for sampled and non-sampled assessing units. When the non-sampled units -- those for which a recent reassessment program was reviewed and verified -- are combined with sampled units achieving satisfactory uniformity, a total of 651 (66.2%) of the State's assessing units had uniform assessment rolls. This represents a decrease in the number of assessing units found to be equitable in the 2020 survey analysis.

Table 4. Assessment Uniformity, Sampled and Non-Sampled Assessing Units\* (2021 Market Value Survey)

	Total	Number with Uniformity	
		Residential	All Property
Sampled	585	128	253
Non-Sampled	398	398	398
<b>Total</b>	<b>983</b>	<b>526 (53.5%)</b>	<b>651 (66.2%)</b>

\*Data for the individual municipalities within a Coordinated Assessment Program (CAP) are reported.

The geographic distribution of equitable assessing is shown in Figure 1. It can be observed that, in many parts of New York, all or nearly all the municipalities in a county have uniform rolls. On the other hand, clusters of rural assessing units with inequitable rolls are to be found in several areas, including the Northern Catskills, Southern Tier, Adirondacks and Southwestern New York. Some of the densely populated units in the Lower Hudson Valley and Long Island areas also have not achieved equitable rolls.



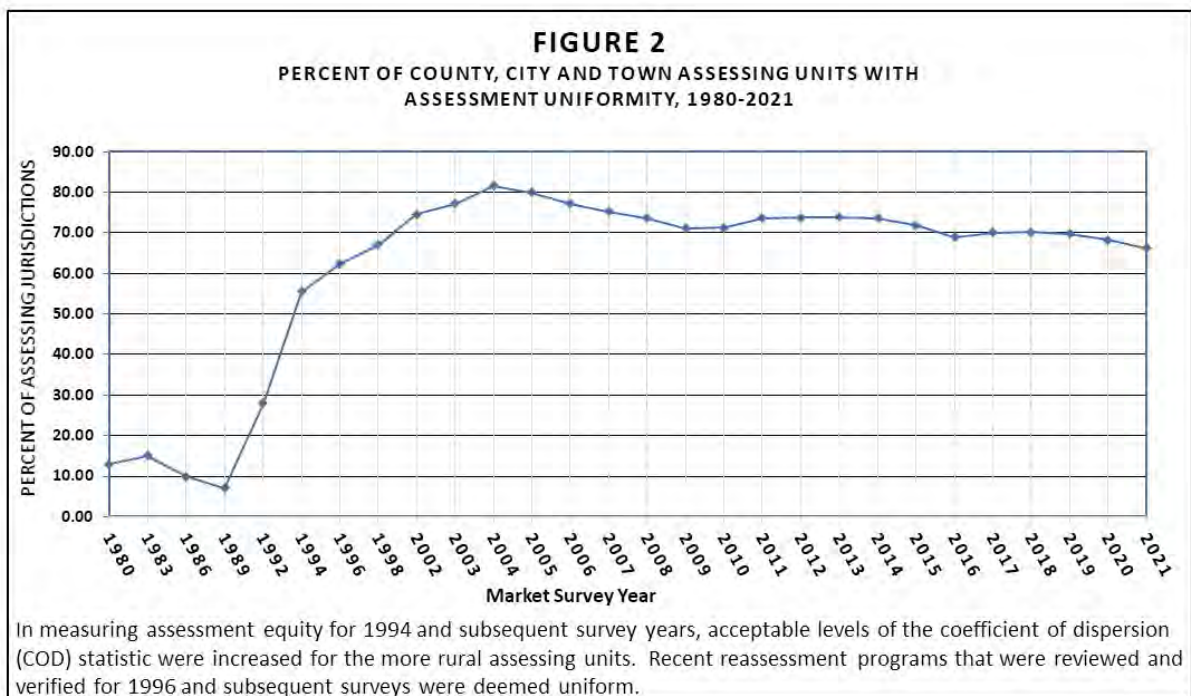
Another view of the equity of assessment rolls can be obtained from analysis of the level of assessment reflected on the roll, as contrasted with the degree of uniformity. Table 5 shows the distribution of 2021 equalization rates, which reflect the average percentage of market value used in assessing. The data indicate that nearly 70 percent of all assessing units now have assessments that are at least 75 percent of current market value. Although there are some assessing units with assessments that are well below market value but which are still uniform and equitable, experience has demonstrated that current market assessments are strongly correlated with equity, and the level of assessment findings thus support the Table 4 data on assessment uniformity.

The 80 assessing units having a level of assessment of 25% or less probably have decades-old rolls, i.e., no general reassessment program has likely been conducted in a great many years. The additional 54 having a level of assessment in the 25% to 50% range are also very outdated, even in areas of the State with changing real estate markets.

Table 5. Level of Assessment, as Measured by 2021 State Equalization Rate

Level of Assessment	Number of Assessing Units*	
0.00 - 10.00	47	(4.8%)
10.01 - 25.00	33	(3.4%)
25.01 - 50.00	54	(5.5%)
50.01 - 75.00	172	(17.5%)
75.01 - 100.00	672	(68.5%)
Greater than 100.00	3	(0.3%)
<b>Total</b>	<b>981</b>	<b>(100%)</b>
*Data for the individual municipalities within a Coordinated Assessment Program (CAP) are reported. Data for special assessing units of Nassau County and New York City are excluded.		

Figure 2 shows the trend in assessment uniformity among New York assessing units since 1980. In the 1980s, only about 10 percent of all assessing units had acceptable uniformity. Dramatic improvement occurred in the early 1990s however, and by 2004, over 80 percent of all assessing units were assessing uniformly. There were modest declines thereafter, in a context of turbulent real estate market conditions in some areas, which persist to the present day. Uniformity has dipped below 70% in recent years.



Price-Related Differential Results

As indicated earlier, another important summary statistic for assessment performance is the price-related differential (PRD). The PRD is calculated by dividing the simple mean assessment ratio by the weighted mean ratio, where the weighted mean is the sum of assessed values divided by the sum of sales prices and/or appraised values. The simple mean counts the ratio of each property equally, regardless of the property’s value, whereas the weighted mean counts each ratio differently, weighting ratios of higher-value properties more heavily, in proportion to their dollar value. If no assessment bias exists, the two mean ratios should be equal, producing an index of 1.00. Where there is evidence of a bias in favor of under-assessing the higher-value properties relative to the lower-value ones, the simple mean ratio will be higher than the value-weighted mean ratio, producing an index greater than 1.00 (regressivity). The reverse will be true in cases of over-assessment of high-value properties relative to those of low-value (progressivity). IAAO suggests that the PRD have a value between .98 and 1.03 for neutral assessing.

Table 6 summarizes the extent of value-related equity as measured by the PRD for the sampled assessing units. About 45 percent of the sampled assessing units assessed residential property in a neutral manner, i.e., they generally did not tend to favor either high- or low-value properties. However, 54 percent tended to over-assess low-value homes relative to high-value homes, while no units tended to do the reverse.

Table 6. Value-Related Bias in Assessing, Sampled Assessing Units, 2021 Market Value Survey

Price-Related Differential	Residential Class		All Property Classes	
	Number of Assessing Units	Percent	Number of Assessing Units	Percent
Progressive	3	1%	81	14%
Neutral	266	45%	227	39%
Regressive	316	54%	277	47%
<b>TOTAL</b>	<b>585</b>	<b>100%</b>	<b>585</b>	<b>100%</b>

Note: Data for the individual municipalities within a Coordinated Assessment Program (CAP) are reported.



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When all property classes are combined, the situation changes significantly. Table 6 shows that 14 percent of the sampled assessing units use assessing practices that are biased toward over-assessment of higher-value properties, indicating over-assessment of some non-residential classes (generally industrial, commercial and utility property). About 47 percent demonstrate the opposite behavior, regressive assessing, meaning that they tend to overvalue the lower-priced properties (generally vacant land or low-value residential parcels). The remaining 39 percent of the assessing units assess in a neutral manner with respect to value when all property classes are considered together.

Recent  
Reassessment Activity  
Subsequent to the  
2021 Market Survey

As of November 5, 2021, approximately 7 percent (43) of the 585 assessing units for which CODs and PRDs were calculated are conducting or plan to conduct a reassessment on a roll subsequent to the one which was utilized in the 2021 survey.

Of the 398 assessing units for which recent reassessment projects were reviewed for the 2021 market value survey, 171 have scheduled a subsequent reassessment project.

These subsequent reassessments are scheduled to be performed on a roll completed between 2022 and 2023.



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# **Appendix A — Measuring Assessment Uniformity from Market Survey data: Weighted Coefficient of Dispersion**

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## APPENDIX A

### MEASURING ASSESSMENT UNIFORMITY FROM MARKET SURVEY DATA: WEIGHTED COEFFICIENT OF DISPERSION

#### 1. Computing the Coefficient of Dispersion

The coefficients of dispersion (CODs) contained in this report are calculated from the estimates of market value (sales, appraisals, and Computer Assisted Mass Appraisal (CAMA) estimates) derived in the New York State Board of Real Property Tax Services' 2021 market value survey. "Weighted" CODs for the entire assessment roll are calculated when appraisals and/or sales are available and are used to reflect the composition of each assessment roll appropriately, as rolls may be stratified by property type and value category for survey purposes. In contrast, CODs calculated through CAMA need not be weighted as they use data for all the parcels for which values are being predicted.

The general formula for a coefficient of dispersion around the median assessment ratio is:

$$(1) \text{ COD} = \frac{100}{R_m} \left[ \frac{\sum_{i=1}^N |R_i - R_m|}{N} \right]$$

where:

COD = coefficient of dispersion, i.e., the average percent of dispersion around the median assessment ratio;

$R_m$  = median assessment ratio;

$R_i$  = observed assessment ratio for each parcel;

$N$  = number of properties sampled.

This general formula is usually applied in estimating the COD from non-stratified sales data, where the true representativeness of each sale is unknown. Where a sales ratio analysis was used directly in the survey (residential property only), the formula above describes the residential COD calculation accurately. Where a stratified sample was used and the

representativeness of each sampled parcel is known, the formula can be modified by weighting each of the observed assessment ratios as follows:

Let  $i$  = the sampled parcel,  $j$  = the stratum, and  $R_{ij}$  = the assessment ratio of the  $i^{\text{th}}$  parcel in the  $j^{\text{th}}$  stratum.

Let  $w_j$  =  $p_j / s_j$ , where:

$p_j$  = the total number of parcels on the assessment roll in the  $j^{\text{th}}$  stratum;

$s_j$  = the number of sampled  $j^{\text{th}}$  stratum.

Let  $\bar{w}$  = the total number of parcels on the roll divided by the total number sampled (i.e., the reciprocal of the overall sampling ratio).

The weight ( $w_j$ ) is calculated for each stratum, and is identical for all sampled parcels within it. For example, in a municipality where there are 600 residential parcels in the assessed value range of \$40,000 to \$80,000, and six of them are selected in a random sample, then each of the six sample ratios would have a weight of 100 because it is assumed to represent 100 of the parcels in that range (stratum).

Since  $i$  signifies the sampled parcel and  $j$  the stratum it was selected from, the assessment ratio for a given observation will thus be  $R_{ij}$ . As in the case of formula (1) above, we must calculate the absolute difference between  $R_{ij}$  and  $R_m$ . Then, these differences are adjusted to reflect the composition of the entire roll rather than the sample by applying to each the ratio  $w_j / \bar{w}$ . For all observations within each of the  $i$  strata, the formula for the weighted coefficient of dispersion around the median thus becomes:

$$(2) \text{ COD}_w = \frac{100}{R_m} \left[ \frac{\begin{array}{ccc|c} i & j & w_j & |R_{ij} - R_m| \\ \Sigma & \Sigma & \frac{w_j}{\bar{w}} & \\ 1 & 1 & \bar{w} & \end{array}}{N} \right]$$

The procedure for calculating the weighted coefficient for each assessing unit entails the following steps.

1. Calculate the assessment ratio ( $R_{ij}$ ) for each sample parcel by dividing the assessed value by the estimated market value.

2. Array the assessment ratios from lowest to highest within each assessing unit.
3. Calculate the weight ( $w_i$ ) for each stratum and  $\bar{w}$ , representing the total number of parcels on the roll divided by the size of the sample.
4. Normalize the weight of each sampled parcel by dividing by ( $\bar{w}$ ).
5. Select the median assessment ratio ( $R_m$ ) from the weighted list (length of list equals the total number of parcels sampled.)
6. Apply equation (2) above.

It is important to note that the median assessment ratio as used in equation (2) will not necessarily be the same as the median of the sampled ratios, i.e., as used in equation (1). The former median, from the "weighted" list of appraisals, reflects the weighting applied to achieve equal representativeness in the population.

For cases where the stratification process is embedded even further, such as multiple school district portions within an assessing unit, the calculations embodied in these equations entail additional subscripts. However, the general form of the equation remains the same. Once again, the purpose of weighting is to correct, to some degree, the deficiencies of the sampling procedures from the standpoint of measuring uniformity, i.e., to construct a measure built upon equally-likely selection of each parcel from an assessment roll.

In instances where CAMA model estimates were used in lieu of regular appraisals (residential property only), the COD calculation procedure was modified as follows: (1) a residential COD was computed for the modeled residential parcels, according to the formula in equation (1) above; (2) a non-residential COD was computed for the remaining parcels using the formula given in equation (2) above; and (3) to compute an all-property weighted COD, these two COD estimates were combined through weighting them according to relative parcel numbers.

## II. Computing the Price-Related Differential

The price-related differential (PRD) is used to determine if there is a price-related bias in a municipality's assessing practices. It compares the simple mean of the assessment ratios to the price-weighted mean ratio. If no bias exists, the two figures will be virtually equal and the PRD would be close to one (1.0), indicating assessment neutrality. If a municipality tends to over-assess higher valued properties, the price-weighted mean will be higher than the simple mean and an index of less than 1.0 will result (indicating progressivity). The opposite occurs

when higher-valued properties are consistently under-assessed. In this case, the price-weighted mean will be lower than the simple mean and the result will be an index which is greater than 1.0, indicating regressivity.

### Example of Price-Related Differential Values

	<b>Regressive Greater than 1.03</b>	<b>Neutral 0.98 to 1.03</b>	<b>Progressive Less than 0.98</b>
<b>Ratios:</b>			
a. Simple Mean	.70	.70	.70
b. Price-weighted Mean	.58	.68	.85
<b>Price-Related Differential (a / b)</b>	1.21	1.03	0.82

The formula for the price-related differential uses the same weighting process previously described in relation to the coefficient of dispersion:

$$(3) \text{ IR} = \frac{\frac{\sum_{i=1}^i \sum_{j=1}^j \left( R_{ij} \cdot \frac{w_j}{w} \right)}{N}}{\frac{\sum_{i=1}^i \sum_{j=1}^j \left( ASV_{ij} \cdot \frac{w_j}{w} \right)}{\sum_{i=1}^i \sum_{j=1}^j \left( APV_{ij} \cdot \frac{w_j}{w} \right)}} = \frac{\text{Simple Mean}}{\text{Weighted Mean}}$$

where:

- N = the total number of sampled properties;
- i = the sampled parcel;
- j = the stratum;
- w<sub>j</sub> = the weight of every sampled parcel drawn from the jth stratum (see previous discussion of sample weighting in relation to COD);
- $\frac{w_j}{w}$  = the total number of parcels in a stratum divided by the total number sampled in that stratum (see previous discussions of sample weighting in relation to COD);

- $R_{ij}$  = ratio of assessed value to estimated market value (appraisal or sale) (one for each sampled property in each stratum);
- $ASV_{ij}$  = assessed value of the "i<sup>th</sup>" sampled property in the j<sup>th</sup> stratum; and
- $EMV_{ij}$  = estimated market value of the "i<sup>th</sup>" sampled property in the j<sup>th</sup> stratum.



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# Appendix B – 2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential Report

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B2

**County of Albany**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2021 State Eq. Rate	2021 Locally Stated Assmnt. Ratio ***	2021 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
010100	Albany										
	C	2019	All Property	Sales/Appraisals	19.98	1.02	89.50	89.50			
	C	2020	Residential	Sales Only	20.45	1.03			85.62		
010300	Cohoes										
	C	2016	All Property	Sales/Appraisals	23.79	1.09	44.84	50.00			
	C	2020	Residential	Sales Only	24.76	1.10			45.91		
011800	Watervliet										
	C	2018	All Property	Sales/Appraisals	12.00	1.02	87.00	87.00			
	C	2020	Residential	Sales Only	10.51	1.02			87.00		
012000	Berne										
	A	2016	All Property	Sales/Appraisals	18.89	1.07	54.00	54.00			
	A	2020	Residential	Sales Only	14.74	1.04			54.00		
012200	Bethlehem										
	C	2017	All Property	Sales/Appraisals	6.81	1.01	93.00	93.00			
	C	2020	Residential	Sales Only	6.05	1.00			93.00		
012400	Coeymans										
	B	2020	All Property	Review of Reassessment			100.00	100.00			
	B	2020	Residential	Review of Reassessment					100.00		
012600	Colonie										
	C	2016	All Property	Sales/Appraisals	14.04	0.92	59.00	59.00			
	C	2020	Residential	Sales Only	10.78	1.00			51.28		
012800	Green Island										
	C	2018	All Property	Sales/Appraisals	15.23	0.96	87.00	87.00			
	C	2020	Residential	Sales Only	17.27	1.04			79.65		
013000	Guilderland										
	C	2019	All Property	Review of Reassessment			100.00	100.00			
	C	2019	Residential	Review of Reassessment					100.00		
013200	Knox										
	A	2019	All Property	Sales/Appraisals	28.96	1.20	50.00	50.00			
	A	2020	Residential	Sales Only	18.43	1.04			50.00		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B3

**County of Albany**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2021 State Eq. Rate</b>	<b>2021 Locally Stated Assmnt. Ratio ***</b>	<b>2021 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
013400	New Scotland										
	B	2019	All Property	Sales/Appraisals	8.34	1.16	91.00	91.00			
	B	2020	Residential	Sales Only	7.70	1.00			91.00		
013600	Rensselaerville										
	A	2019	All Property	Sales/Appraisals	30.41	1.11	55.20	55.20			
	A	2020	Residential	Sales Only	26.03	1.14			55.20		
013800	Westerlo										
	A	2016	All Property	Sales/Appraisals	32.53	0.84	0.81	0.81			
	A	2020	Residential	Sales Only	23.36	1.09			0.72		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B4

**County of Allegany**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2021 State Eq. Rate	2021 Locally Stated Assmnt. Ratio ***	2021 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
022000	Alfred										
	B	2017	All Property	Sales/Appraisals	21.01	1.10	79.00	79.00			
	B	2020	Residential	Sales Only	19.68	1.06			83.07		
022200	Allen										
	A	2019	All Property	Sales/Appraisals	21.67	1.07	84.00	84.00			
	A	2019	Residential	Sales/Appraisals	16.04	1.01			75.20		
022400	Alma										
	A	2017	All Property	CAMA/Appraisals	20.31	1.12	76.00	76.00			
	A	2020	Residential	CAMA	26.57	1.11			76.00		
022600	Almond										
	A	2017	All Property	Review of Reassessment			84.96	94.00			
	A	2017	Residential	Review of Reassessment					79.76		
022800	Amity										
	A	2017	All Property	Sales/Appraisals	18.39	1.03	80.00	80.00		2022	yes
	A	2017	Residential	Sales/Appraisals	18.12	1.01			80.00	2022	yes
023000	Andover										
	A	2017	All Property	Review of Reassessment			93.00	93.00			
	A	2017	Residential	Review of Reassessment					85.62		
023200	Angelica										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					100.00		
023400	Belfast										
	A	2017	All Property	Review of Reassessment			91.00	91.00			
	A	2017	Residential	Review of Reassessment					84.17		
023600	Birdsall										
	A	2017	All Property	Sales/Appraisals	16.60	1.06	84.00	84.00			
	A	2017	Residential	Sales/Appraisals	17.57	1.08			76.55		
023800	Bolivar										
	A	2017	All Property	Review of Reassessment			96.00	96.00			
	A	2017	Residential	Review of Reassessment					89.68		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B5

**County of Allegany**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2021 State Eq. Rate	2021 Locally Stated Assmnt. Ratio ***	2021 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
024000	Burns										
	A	2017	All Property	CAMA/Appraisals	13.74	1.03	91.00	91.00		2022	yes
	A	2020	Residential	CAMA	16.49	1.03			82.39	2022	yes
024200	Caneadea										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		
024400	Centerville										
	A	2017	All Property	Review of Reassessment			99.00	99.00			
	A	2017	Residential	Review of Reassessment					92.75		
024600	Clarksville										
	A	2017	All Property	CAMA/Appraisals	21.93	1.15	70.00	70.00			
	A	2020	Residential	CAMA	23.64	1.03			72.41		
024800	Cuba										
	A	2017	All Property	Sales/Appraisals	22.94	1.12	83.00	83.00			
	A	2019	Residential	Sales Only	22.87	1.12			84.00		
025000	Friendship										
	A	2019	All Property	CAMA/Appraisals	21.70	1.04	80.00	80.00			
	A	2020	Residential	CAMA	21.52	1.04			73.30		
025200	Genesee										
	A	2017	All Property	Sales/Appraisals	57.29	1.23	80.00	80.00			
	A	2017	Residential	Sales/Appraisals	28.80	1.07			81.72		
025400	Granger										
	A	2019	All Property	Sales/Appraisals	13.35	1.04	78.00	78.00		2022	
	A	2019	Residential	Sales/Appraisals	13.21	1.05			71.89	2022	
025600	Grove										
	A	2021	All Property	Review of Reassessment			100.00	100.00		2022	yes
	A	2021	Residential	Review of Reassessment					100.00	2022	yes
025800	Hume										
	A	2019	All Property	CAMA/Appraisals	17.22	1.02	93.00	93.00			
	A	2020	Residential	CAMA	15.82	1.04			93.00		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B6

**County of Allegany**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2021 State Eq. Rate	2021 Locally Stated Assmnt. Ratio ***	2021 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
026000	Independence										
	A	2019	All Property	CAMA/Appraisals	23.50	1.14	86.00	86.00		2022	yes
	A	2020	Residential	CAMA	26.84	1.11			82.57	2022	yes
026200	New Hudson										
	A	2017	All Property	CAMA/Appraisals	19.75	1.01	80.00	80.00			
	A	2020	Residential	CAMA	16.14	1.00			73.37		
026400	Rushford										
	A	2019	All Property	Review of Reassessment			94.00	94.00			
	A	2019	Residential	Review of Reassessment					94.00		
026600	Scio										
	A	2021	All Property	Review of Reassessment			100.00	100.00			
	A	2021	Residential	Review of Reassessment					100.00		
026800	Ward										
	A	2019	All Property	Review of Reassessment			97.00	97.00			
	A	2019	Residential	Review of Reassessment					91.09		
027000	Wellsville										
	B	2017	All Property	Sales/Appraisals	20.46	1.16	76.00	76.00			
	B	2020	Residential	Sales Only	20.27	1.08			91.00		
027200	West Almond										
	A	2017	All Property	Review of Reassessment			96.00	96.00			
	A	2017	Residential	Review of Reassessment					89.84		
027400	Willing										
	A	2017	All Property	Review of Reassessment			99.00	99.00			
	A	2017	Residential	Review of Reassessment					93.07		
027600	Wirt										
	A	2018	All Property	Review of Reassessment			90.00	90.00			
	A	2018	Residential	Review of Reassessment					90.00		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B7

**County of Broome**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2021 State Eq. Rate</b>	<b>2021 Locally Stated Assmnt. Ratio ***</b>	<b>2021 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
030200	Binghamton										
	C	2016	All Property	Sales/Appraisals	23.74	1.05	79.00	79.00			
	C	2020	Residential	Sales Only	24.14	1.11			79.00		
032000	Barker										
	A	2019	All Property	Sales/Appraisals	12.92	1.05	100.00	100.00			
	A	2020	Residential	Sales Only	16.41	1.07			95.09		
032200	Binghamton										
	B	2016	All Property	Sales/Appraisals	62.06	1.46	64.50	64.50			
	B	2020	Residential	Sales Only	21.81	1.08			64.50		
032400	Chenango										
	B	2016	All Property	Sales/Appraisals	21.16	1.04	62.50	62.50			
	B	2020	Residential	Sales Only	19.87	1.05			62.50		
032600	Colesville										
	A	2019	All Property	Sales/Appraisals	36.68	1.21	7.60	7.60			
	A	2020	Residential	Sales Only	40.80	1.25			7.42		
032800	Conklin										
	B	2016	All Property	Sales/Appraisals	34.61	1.13	60.50	60.50			
	B	2020	Residential	Sales Only	36.97	1.19			56.28		
033000	Dickinson										
	C	2016	All Property	CAMA/Appraisals	16.32	1.03	69.00	69.00			
	C	2020	Residential	CAMA	16.52	1.03			69.00		
033200	Fenton										
	B	2017	All Property	Sales/Appraisals	16.08	1.03	62.00	62.00			
	B	2020	Residential	Sales Only	15.52	1.04			62.00		
033400	Kirkwood										
	B	2016	All Property	Sales/Appraisals	26.69	1.07	63.00	63.00			
	B	2020	Residential	Sales Only	21.61	1.06			60.48		
033600	Lisle										
	A	2016	All Property	Sales/Appraisals	18.71	1.08	95.00	95.00			
	A	2020	Residential	Sales Only	13.07	1.02			86.68		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B8

**County of Broome**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2021 State Eq. Rate	2021 Locally Stated Assmnt. Ratio ***	2021 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
033800	Maine										
	B	2016	All Property	Sales/Appraisals	31.08	1.16	58.00	58.00			
	B	2020	Residential	Sales Only	30.77	1.16			55.89		
034000	Nanticoke										
	A	2019	All Property	CAMA/Appraisals	32.56	1.17	54.00	54.00			
	A	2020	Residential	CAMA	20.40	1.04			57.22		
034200	Sanford										
	A	2019	All Property	Sales/Appraisals	22.23	1.44	56.00	56.00			
	A	2019	Residential	Sales/Appraisals	23.88	1.02			59.73		
034400	Triangle										
	A	2018	All Property	Sales/Appraisals	37.48	1.27	96.00	96.00			
	A	2020	Residential	Sales Only	12.72	1.02			88.73		
034600	Union										
	C	2017	All Property	Sales/Appraisals	23.15	1.07	4.02	4.02			
	C	2020	Residential	Sales Only	22.65	1.08			4.02		
034800	Vestal										
	C	2021	All Property	Review of Reassessment			100.00	100.00		2022	
	C	2021	Residential	Review of Reassessment					100.00	2022	
035000	Windsor										
	A	2019	All Property	Sales/Appraisals	25.29	1.24	63.00	63.00			
	A	2020	Residential	Sales Only	29.58	1.13			63.00		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B9

**County of Cattaraugus**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2021 State Eq. Rate	2021 Locally Stated Assmnt. Ratio ***	2021 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
041200	Olean										
	C	2016	All Property	Sales/Appraisals	25.31	1.12	87.00	87.00			
	C	2020	Residential	Sales Only	26.38	1.10			90.54		
041600	Salamanca										
	C	2016	All Property	CAMA/Appraisals	18.47	1.02	14.00	14.00			
	C	2020	Residential	CAMA	18.67	1.01			15.45		
042000	Allegany										
	B	2018	All Property	Review of Reassessment			95.00	95.00			
	B	2018	Residential	Review of Reassessment					88.85		
042200	Ashford										
	A	2016	All Property	CAMA/Appraisals	25.75	0.99	43.00	43.00		2022	yes
	A	2020	Residential	CAMA	14.25	1.01			48.07	2022	yes
042400	Carrollton										
	A	2016	All Property	CAMA/Appraisals	22.26	1.09	77.00	77.00			
	A	2020	Residential	CAMA	16.98	1.06			64.64		
042600	Coldspring										
	A	2021	All Property	Review of Reassessment			93.50	100.00		2022	yes
	A	2021	Residential	Review of Reassessment					83.00	2022	yes
042800	Conewango										
	A	2016	All Property	CAMA/Appraisals	18.21	0.98	50.00	50.00			
	A	2020	Residential	CAMA	20.07	1.04			50.00		
043000	Dayton										
	A	2021	All Property	Review of Reassessment			100.00	100.00		2022	
	A	2021	Residential	Review of Reassessment					100.00	2022	
043200	East Otto										
	A	2019	All Property	Sales/Appraisals	12.91	0.98	93.00	93.00		2022	yes
	A	2019	Residential	Sales/Appraisals	11.85	1.04			93.00	2022	yes
043600	Ellicottville										
	A	2018	All Property	Sales/Appraisals	11.40	1.02	97.00	97.00			
	A	2020	Residential	Sales Only	8.96	1.01			97.00		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B10

**County of Cattaraugus**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2021 State Eq. Rate</b>	<b>2021 Locally Stated Assmnt. Ratio ***</b>	<b>2021 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
043800	Farmersville										
	A	2019	All Property	CAMA/Appraisals	19.18	1.05	86.00	86.00			
	A	2020	Residential	CAMA	20.17	1.02			88.42		
044000	Franklinville										
	A	2018	All Property	CAMA/Appraisals	24.20	1.09	60.00	60.00			
	A	2020	Residential	CAMA	19.88	1.05			61.29		
044200	Freedom										
	A	2021	All Property	Review of Reassessment			100.00	100.00		2022	yes
	A	2021	Residential	Review of Reassessment					100.00	2022	yes
044400	Great Valley										
	A	2018	All Property	Sales/Appraisals	15.21	1.03	93.00	93.00			
	A	2020	Residential	Sales Only	11.19	1.03			93.46		
044600	Hinsdale										
	A	2016	All Property	CAMA/Appraisals	23.77	1.30	85.00	85.00			
	A	2020	Residential	CAMA	23.47	1.06			85.00		
044800	Humphrey										
	A	2016	All Property	CAMA/Appraisals	18.49	1.03	83.00	83.00			
	A	2020	Residential	CAMA	18.36	0.99			83.00		
045000	Ischua										
	A	2016	All Property	CAMA/Appraisals	23.77	1.30	85.00	85.00			
	A	2020	Residential	CAMA	23.47	1.06			85.00		
045200	Leon										
	A	2018	All Property	CAMA/Appraisals	24.69	1.01	77.00	77.00			
	A	2020	Residential	CAMA	20.29	1.04			79.42		
045400	Little Valley										
	A	2016	All Property	CAMA/Appraisals	17.72	1.08	62.00	62.00			
	A	2020	Residential	CAMA	14.69	1.03			62.00		
045600	Lyndon										
	A	2018	All Property	Review of Reassessment			94.00	94.00			
	A	2018	Residential	Review of Reassessment					87.80		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B11

**County of Cattaraugus**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2021 State Eq. Rate</b>	<b>2021 Locally Stated Assmnt. Ratio ***</b>	<b>2021 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
045800	Machias										
	A	2021	All Property	Review of Reassessment			100.00	100.00		2022	
	A	2021	Residential	Review of Reassessment					100.00	2022	
046000	Mansfield										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		
046200	Napoli										
	A	2021	All Property	Review of Reassessment			100.00	100.00		2022	
	A	2021	Residential	Review of Reassessment					100.00	2022	
046400	New Albion										
	A	2016	All Property	CAMA/Appraisals	25.13	1.11	56.00	56.00			
	A	2020	Residential	CAMA	18.12	1.03			58.33		
046600	Olean										
	A	2016	All Property	CAMA/Appraisals	19.34	1.01	67.00	67.00			
	A	2020	Residential	CAMA	19.34	1.01			72.30		
046800	Otto										
	A	2021	All Property	Review of Reassessment			100.00	100.00		2022	yes
	A	2021	Residential	Review of Reassessment					100.00	2022	yes
047000	Perrysburg										
	A	2016	All Property	CAMA/Appraisals	22.29	1.10	64.00	64.00			
	A	2020	Residential	CAMA	17.09	1.04			66.24		
047200	Persia										
	B	2016	All Property	CAMA/Appraisals	14.09	1.12	68.00	68.00			
	B	2020	Residential	CAMA	13.68	1.03			68.00		
047400	Portville										
	A	2018	All Property	Sales/Appraisals	20.31	1.07	86.00	86.00			
	A	2018	Residential	Sales/Appraisals	21.24	1.06			86.00		
047600	Randolph										
	A	2016	All Property	CAMA/Appraisals	18.88	1.10	70.00	70.00			
	A	2020	Residential	CAMA	15.75	1.04			72.32		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B12

**County of Cattaraugus**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2021 State Eq. Rate</b>	<b>2021 Locally Stated Assmnt. Ratio ***</b>	<b>2021 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
047800	Red House										
	A	2021	All Property	Review of Reassessment			100.00	100.00		2022	
	A	2021	Residential	Review of Reassessment					100.00	2022	
048000	Salamanca										
	A	2016	All Property	CAMA/Appraisals	21.23	1.03	80.00	80.00			
	A	2020	Residential	CAMA	16.81	1.01			80.00		
048200	South Valley										
	A	2016	All Property	Sales/Appraisals	31.75	1.05	67.00	67.00			
	A	2016	Residential	Sales/Appraisals	24.49	1.10			59.05		
048400	Yorkshire										
	B	2016	All Property	CAMA/Appraisals	18.23	1.06	13.50	13.50		2023	
	B	2020	Residential	CAMA	19.87	1.02			14.39	2023	

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B13

**County of Cayuga**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2021 State Eq. Rate	2021 Locally Stated Assmnt. Ratio ***	2021 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
050100	Auburn										
	C	2018	All Property	Review of Reassessment			95.00	95.00		2022	
	C	2018	Residential	Review of Reassessment					95.00	2022	
052000	Aurelius										
	A	2018	All Property	Sales/Appraisals	24.15	1.06	81.00	81.00		2022	
	A	2020	Residential	Sales Only	16.98	1.07			85.94	2022	
052200	Brutus										
	B	2017	All Property	Sales/Appraisals	12.58	1.03	90.00	90.00			
	B	2020	Residential	Sales Only	12.33	1.03			90.00		
052400	Cato										
	A	2018	All Property	Sales/Appraisals	33.69	1.00	82.00	82.00			
	A	2020	Residential	Sales Only	14.28	1.04			85.26		
052600	Conquest										
	A	2021	All Property	Review of Reassessment			100.00	100.00			
	A	2021	Residential	Review of Reassessment					100.00		
052800	Fleming										
	B	2019	All Property	Review of Reassessment			100.00	100.00			
	B	2019	Residential	Review of Reassessment					100.00		
053000	Genoa										
	A	2021	All Property	Review of Reassessment			100.00	100.00			
	A	2021	Residential	Review of Reassessment					100.00		
053200	Ira										
	A	2017	All Property	Review of Reassessment			86.00	86.00			
	A	2017	Residential	Review of Reassessment					86.00		
053400	Ledyard										
	A	2019	All Property	Sales/Appraisals	18.28	0.98	82.00	82.00		2022	
	A	2020	Residential	Sales Only	13.37	1.03			82.00	2022	
053600	Locke										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					95.95		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B14

**County of Cayuga**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2021 State Eq. Rate</b>	<b>2021 Locally Stated Assmnt. Ratio ***</b>	<b>2021 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
053800	Mentz										
	B	2016	All Property	Review of Reassessment			91.00	91.00			
	B	2016	Residential	Review of Reassessment					88.57		
054000	Montezuma										
	A	2018	All Property	Sales/Appraisals	33.04	1.18	69.00	69.00			
	A	2018	Residential	Sales/Appraisals	28.57	1.19			69.20		
054200	Moravia										
	B	2018	All Property	Sales/Appraisals	23.48	1.07	74.00	74.00			
	B	2020	Residential	Sales Only	17.68	1.03			74.00		
054400	Niles										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
054600	Owasco										
	B	2017	All Property	Sales/Appraisals	14.20	1.01	72.00	72.00			
	B	2020	Residential	Sales Only	13.94	1.00			72.00		
054800	Scipio										
	A	2019	All Property	Sales/Appraisals	12.80	0.99	92.00	92.00			
	A	2020	Residential	Sales Only	13.14	1.03			92.00		
055000	Sempronius										
	A	2019	All Property	CAMA/Appraisals	13.04	0.99	92.00	92.00			
	A	2020	Residential	CAMA	15.55	0.98			92.00		
055200	Sennett										
	B	2017	All Property	Sales/Appraisals	14.30	1.04	90.00	90.00			
	B	2020	Residential	Sales Only	14.19	1.04			88.19		
055400	Springport										
	B	2021	All Property	Review of Reassessment			100.00	100.00			
	B	2021	Residential	Review of Reassessment					100.00		
055600	Sterling										
	A	2019	All Property	Sales/Appraisals	17.78	1.01	84.00	84.00			
	A	2020	Residential	Sales Only	17.54	1.03			84.00		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B15

**County of Cayuga**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2021 State Eq. Rate</b>	<b>2021 Locally Stated Assmnt. Ratio ***</b>	<b>2021 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
055800	Summerhill										
	A	2017	All Property	CAMA/Appraisals	18.88	1.03	77.00	77.00			
	A	2020	Residential	CAMA	21.59	1.06			77.00		
056000	Throop										
	B	2017	All Property	Sales/Appraisals	17.91	1.04	87.00	87.00		2022	
	B	2020	Residential	Sales Only	13.39	1.04			87.00	2022	
056200	Venice										
	A	2019	All Property	Sales/Appraisals	14.43	1.05	90.00	90.00			
	A	2020	Residential	Sales Only	13.11	1.02			90.00		
056400	Victory										
	A	2019	All Property	Review of Reassessment			99.00	99.00			
	A	2019	Residential	Review of Reassessment					99.00		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B16

**County of Chautauqua**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2021 State Eq. Rate</b>	<b>2021 Locally Stated Assmnt. Ratio ***</b>	<b>2021 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
060300	Dunkirk										
	C	2018	All Property	Sales/Appraisals	37.35	1.20	73.00	73.00			
	C	2020	Residential	Sales Only	39.60	1.22			73.00		
060800	Jamestown										
	C	2018	All Property	Review of Reassessment			93.20	93.20			
	C	2018	Residential	Review of Reassessment					86.55		
062000	Arkwright										
	A	2018	All Property	Sales/Appraisals	20.52	0.97	44.10	44.10			
	A	2018	Residential	Sales/Appraisals	18.74	1.03			44.10		
062200	Busti										
	B	2018	All Property	Review of Reassessment			93.20	93.20			
	B	2018	Residential	Review of Reassessment					86.55		
062400	Carroll										
	A	2018	All Property	Sales/Appraisals	13.49	1.05	92.00	92.00			
	A	2020	Residential	Sales Only	13.95	1.05			92.00		
062600	Charlotte										
	A	2018	All Property	CAMA/Appraisals	19.15	1.06	87.75	87.75			
	A	2020	Residential	CAMA	16.57	1.01			89.82		
062800	Chautauqua										
	A	2021	All Property	Review of Reassessment			100.00	100.00			
	A	2021	Residential	Review of Reassessment					100.00		
063000	Cherry Creek										
	A	2018	All Property	CAMA/Appraisals	19.36	0.97	83.75	83.75			
	A	2020	Residential	CAMA	18.75	1.01			83.75		
063200	Clymer										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		
063400	Dunkirk										
	B	2018	All Property	Sales/Appraisals	20.25	1.10	60.00	60.00			
	B	2018	Residential	Sales/Appraisals	20.08	1.13			54.50		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B17

**County of Chautauqua**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2021 State Eq. Rate</b>	<b>2021 Locally Stated Assmnt. Ratio ***</b>	<b>2021 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
063600	Ellery										
	A	2018	All Property	Sales/Appraisals	15.47	0.97	89.00	89.00			
	A	2020	Residential	Sales Only	15.87	1.01			89.00		
063800	Ellicott										
	B	2020	All Property	Review of Reassessment			100.00	100.00			
	B	2020	Residential	Review of Reassessment					100.00		
064000	Ellington										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		
064200	French Creek										
	A	2020	All Property	Review of Reassessment			99.00	99.00			
	A	2020	Residential	Review of Reassessment					92.00		
064400	Gerry										
	A	2018	All Property	CAMA/Appraisals	13.89	1.01	88.40	88.40			
	A	2020	Residential	CAMA	14.51	1.01			88.40		
064600	Hanover										
	B	2017	All Property	Sales/Appraisals	22.40	1.08	77.00	77.00			
	B	2020	Residential	Sales Only	23.33	1.09			73.48		
064800	Harmony										
	A	2018	All Property	Review of Reassessment			95.20	95.20			
	A	2018	Residential	Review of Reassessment					90.07		
065000	Kiantone										
	A	2018	All Property	Review of Reassessment			95.20	95.20			
	A	2018	Residential	Review of Reassessment					90.07		
065200	Mina										
	A	2020	All Property	Review of Reassessment			99.00	99.00			
	A	2020	Residential	Review of Reassessment					92.00		
065400	North Harmony										
	A	2017	All Property	CAMA/Appraisals	22.19	0.97	86.50	86.50			
	A	2020	Residential	CAMA	23.81	0.97			86.50		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B18

**County of Chautauqua**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2021 State Eq. Rate</b>	<b>2021 Locally Stated Assmnt. Ratio ***</b>	<b>2021 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
065600	Poland										
	A	2020	All Property	Review of Reassessment			98.00	98.00			
	A	2020	Residential	Review of Reassessment					98.00		
065800	Pomfret										
	B	2018	All Property	Sales/Appraisals	22.29	1.10	15.50	15.50			
	B	2020	Residential	Sales Only	23.52	1.07			16.02		
066000	Portland										
	B	2018	All Property	CAMA/Appraisals	26.45	1.08	47.00	47.00			
	B	2020	Residential	CAMA	19.89	1.04			49.35		
066200	Ripley										
	A	2018	All Property	Review of Reassessment			96.00	96.00			
	A	2018	Residential	Review of Reassessment					96.00		
066400	Sheridan										
	A	2018	All Property	Sales/Appraisals	28.27	1.06	54.00	54.00			
	A	2018	Residential	Sales/Appraisals	19.98	1.07			54.00		
066600	Sherman										
	A	2020	All Property	Review of Reassessment			99.00	99.00			
	A	2020	Residential	Review of Reassessment					92.00		
066800	Stockton										
	A	2019	All Property	Review of Reassessment			98.00	98.00		2022	
	A	2019	Residential	Review of Reassessment					92.15	2022	
067000	Villanova										
	A	2018	All Property	CAMA/Appraisals	35.67	1.01	45.00	45.00			
	A	2020	Residential	CAMA	16.24	1.04			50.81		
067200	Westfield										
	A	2018	All Property	CAMA/Appraisals	25.54	1.06	70.00	70.00			
	A	2020	Residential	CAMA	18.07	1.01			72.84		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B19

**County of Chemung**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2021 State Eq. Rate	2021 Locally Stated Assmnt. Ratio ***	2021 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
070400	Elmira										
	C	2017	All Property	Sales/Appraisals	33.45	1.14	85.00	85.00			
	C	2020	Residential	Sales Only	34.25	1.17			84.31		
072000	Ashland										
	B	2017	All Property	Sales/Appraisals	77.73	1.70	1.43	1.43			
	B	2017	Residential	Sales/Appraisals	32.24	1.19			1.44		
072200	Baldwin										
	A	2017	All Property	Sales/Appraisals	26.16	1.02	1.50	1.50			
	A	2017	Residential	Sales/Appraisals	23.91	1.10			1.53		
072400	Big Flats										
	B	2018	All Property	Sales/Appraisals	11.62	0.99	100.00	100.00			
	B	2020	Residential	Sales Only	11.78	1.01			88.92		
072600	Catlin										
	A	2017	All Property	Review of Reassessment			98.00	98.00			
	A	2017	Residential	Review of Reassessment					98.00		
072800	Chemung										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		
073000	Elmira										
	B	2016	All Property	Sales/Appraisals	13.77	1.07	93.00	93.00			
	B	2020	Residential	Sales Only	13.73	1.02			89.62		
073200	Erin										
	A	2017	All Property	Sales/Appraisals	27.25	0.97	72.60	72.60			
	A	2020	Residential	Sales Only	21.24	1.06			69.41		
073400	Horseheads										
	C	2016	All Property	Sales/Appraisals	13.93	1.01	90.00	90.00		2022	
	C	2020	Residential	Sales Only	14.25	1.01			86.81	2022	
073600	Southport										
	B	2019	All Property	Review of Reassessment			100.00	100.00			
	B	2019	Residential	Review of Reassessment					100.00		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B20

**County of Chemung**

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073800	Van Etten										
	A	2018	All Property	Sales/Appraisals	32.40	1.11	84.00	84.00			
	A	2018	Residential	Sales/Appraisals	22.93	1.09			82.00		
074000	Veteran										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					95.59		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B21

**County of Chenango**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2021 State Eq. Rate	2021 Locally Stated Assmnt. Ratio ***	2021 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
081100	Norwich										
	C	2017	All Property	Sales/Appraisals	24.33	1.08	60.00	60.00			
	C	2020	Residential	Sales Only	22.13	1.07			60.00		
082000	Afton										
	A	2016	All Property	Sales/Appraisals	48.22	1.27	65.00	65.00			
	A	2020	Residential	Sales Only	23.73	1.13			65.00		
082200	Bainbridge										
	A	2018	All Property	Sales/Appraisals	18.24	1.07	91.98	91.98			
	A	2020	Residential	Sales Only	18.49	1.06			94.80		
082400	Columbus										
	A	2019	All Property	Sales/Appraisals	16.21	0.85	100.00	100.00			
	A	2019	Residential	Sales/Appraisals	18.47	1.07			95.24		
082600	Coventry										
	A	2017	All Property	CAMA/Appraisals	15.12	1.00	100.00	100.00			
	A	2020	Residential	CAMA	16.43	1.03			100.00		
082800	German										
	A	2016	All Property	Sales/Appraisals	18.36	1.05	45.00	45.00			
	A	2016	Residential	Sales/Appraisals	22.48	1.06			40.76		
083000	Greene										
	A	2018	All Property	Sales/Appraisals	20.00	0.98	87.00	87.00			
	A	2020	Residential	Sales Only	12.40	1.02			87.00		
083200	Guilford										
	A	2019	All Property	Sales/Appraisals	15.35	1.01	100.00	100.00			
	A	2019	Residential	Sales/Appraisals	12.56	1.03			95.17		
083400	Lincklaen										
	A	2019	All Property	Sales/Appraisals	33.09	1.18	51.00	51.00			
	A	2019	Residential	Sales/Appraisals	26.57	1.10			51.38		
083600	Mc Donough										
	A	2016	All Property	Sales/Appraisals	24.32	1.02	73.20	73.20			
	A	2016	Residential	Sales/Appraisals	18.63	1.02			70.24		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B22

**County of Chenango**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2021 State Eq. Rate</b>	<b>2021 Locally Stated Assmnt. Ratio ***</b>	<b>2021 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
083800	New Berlin										
	A	2019	All Property	Sales/Appraisals	13.79	1.04	96.00	96.00			
	A	2020	Residential	Sales Only	16.73	1.04			96.00		
084000	North Norwich										
	A	2016	All Property	Sales/Appraisals	19.37	0.99	58.75	58.75			
	A	2016	Residential	Sales/Appraisals	13.62	1.03			58.75		
084200	Norwich										
	A	2016	All Property	CAMA/Appraisals	23.97	1.05	45.00	45.00			
	A	2020	Residential	CAMA	24.77	1.06			39.69		
084400	Otselic										
	A	2019	All Property	Sales/Appraisals	39.14	1.10	41.90	41.90			
	A	2019	Residential	Sales/Appraisals	33.35	1.10			39.93		
084600	Oxford										
	A	2016	All Property	CAMA/Appraisals	21.36	1.00	60.00	60.00			
	A	2020	Residential	CAMA	18.54	1.04			58.50		
084800	Pharsalia										
	A	2019	All Property	Sales/Appraisals	37.67	0.98	51.10	51.10			
	A	2019	Residential	Sales/Appraisals	32.94	0.99			49.11		
085000	Pitcher										
	A	2019	All Property	Sales/Appraisals	30.11	1.10	43.00	43.00			
	A	2019	Residential	Sales/Appraisals	28.32	1.08			47.50		
085200	Plymouth										
	A	2016	All Property	Sales/Appraisals	29.92	1.02	54.25	54.25			
	A	2016	Residential	Sales/Appraisals	26.01	1.10			54.54		
085400	Preston										
	A	2016	All Property	Sales/Appraisals	34.74	1.04	43.50	43.50			
	A	2016	Residential	Sales/Appraisals	34.33	1.08			43.04		
085600	Sherburne										
	A	2019	All Property	Sales/Appraisals	26.19	1.02	72.55	72.55			
	A	2020	Residential	Sales Only	22.66	1.10			72.55		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B23

**County of Chenango**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2021 State Eq. Rate</b>	<b>2021 Locally Stated Assmnt. Ratio ***</b>	<b>2021 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
085800	Smithville										
	A	2016	All Property	Sales/Appraisals	35.95	1.11	57.00	57.00			
	A	2016	Residential	Sales/Appraisals	28.81	1.08			58.73		
086000	Smyrna										
	A	2016	All Property	Sales/Appraisals	36.90	1.10	60.00	60.00			
	A	2016	Residential	Sales/Appraisals	17.47	1.05			62.14		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B24

**County of Clinton**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2021 State Eq. Rate</b>	<b>2021 Locally Stated Assmnt. Ratio ***</b>	<b>2021 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
091300	Plattsburgh										
	C	2021	All Property	Review of Reassessment			100.00	100.00		2022	
	C	2021	Residential	Review of Reassessment					100.00	2022	
092000	Altona										
	A	2021	All Property	Review of Reassessment			100.00	100.00		2022	yes
	A	2021	Residential	Review of Reassessment					100.00	2022	yes
092200	Ausable										
	A	2019	All Property	Review of Reassessment			92.00	92.00		2022	
	A	2019	Residential	Review of Reassessment					84.81	2022	
092400	Beekmantown										
	A	2021	All Property	Review of Reassessment			100.00	100.00		2022	
	A	2021	Residential	Review of Reassessment					100.00	2022	
092600	Black Brook										
	A	2021	All Property	Review of Reassessment			100.00	100.00		2022	yes
	A	2021	Residential	Review of Reassessment					100.00	2022	yes
092800	Champlain										
	B	2021	All Property	Review of Reassessment			100.00	100.00		2022	
	B	2021	Residential	Review of Reassessment					100.00	2022	
093000	Chazy										
	A	2021	All Property	Review of Reassessment			100.00	100.00		2022	yes
	A	2021	Residential	Review of Reassessment					100.00	2022	yes
093200	Clinton										
	A	2021	All Property	Review of Reassessment			100.00	100.00		2022	
	A	2021	Residential	Review of Reassessment					100.00	2022	
093400	Dannemora										
	A	2021	All Property	Review of Reassessment			100.00	100.00		2022	yes
	A	2021	Residential	Review of Reassessment					100.00	2022	yes
093600	Ellenburg										
	A	2021	All Property	Review of Reassessment			100.00	100.00		2022	
	A	2021	Residential	Review of Reassessment					100.00	2022	

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B25

**County of Clinton**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2021 State Eq. Rate</b>	<b>2021 Locally Stated Assmnt. Ratio ***</b>	<b>2021 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
093800	Mooers										
	A	2020	All Property	Review of Reassessment			93.00	93.00		2022	
	A	2020	Residential	Review of Reassessment					90.04	2022	
094000	Peru										
	A	2021	All Property	Review of Reassessment			100.00	100.00		2022	yes
	A	2021	Residential	Review of Reassessment					100.00	2022	yes
094200	Plattsburgh										
	B	2021	All Property	Review of Reassessment			100.00	100.00		2022	
	B	2021	Residential	Review of Reassessment					100.00	2022	
094400	Saranac										
	A	2021	All Property	Review of Reassessment			100.00	100.00		2022	yes
	A	2021	Residential	Review of Reassessment					100.00	2022	yes
094600	Schuyler Falls										
	B	2019	All Property	Review of Reassessment			95.00	95.00		2022	yes
	B	2019	Residential	Review of Reassessment					92.07	2022	yes

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B26

**County of Columbia**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2021 State Eq. Rate	2021 Locally Stated Assmnt. Ratio ***	2021 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
100600	Hudson										
	C	2019	All Property	Review of Reassessment			95.00	95.00			
	C	2019	Residential	Review of Reassessment					95.00		
102000	Ancram										
	A	2016	All Property	Review of Reassessment			88.00	88.00			
	A	2016	Residential	Review of Reassessment					88.00		
102200	Austerlitz										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
102400	Canaan										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					100.00		
102600	Chatham										
	A	2019	All Property	Sales/Appraisals	20.09	1.07	69.50	69.50		2022	
	A	2020	Residential	Sales Only	17.45	1.04			69.50	2022	
102800	Claverack										
	B	2021	All Property	Review of Reassessment			100.00	100.00			
	B	2021	Residential	Review of Reassessment					100.00		
103000	Clermont										
	B	2019	All Property	Review of Reassessment			92.00	92.00			
	B	2019	Residential	Review of Reassessment					92.00		
103200	Copake										
	A	2019	All Property	Sales/Appraisals	23.88	1.02	95.00	95.00			
	A	2020	Residential	Sales Only	19.45	1.04			95.00		
103400	Gallatin										
	A	2018	All Property	Review of Reassessment			92.50	92.50			
	A	2018	Residential	Review of Reassessment					92.50		
103600	Germantown										
	B	2021	All Property	Review of Reassessment			100.00	100.00			
	B	2021	Residential	Review of Reassessment					100.00		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B27

**County of Columbia**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2021 State Eq. Rate</b>	<b>2021 Locally Stated Assmnt. Ratio ***</b>	<b>2021 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
103800	Ghent										
	B	2016	All Property	CAMA/Appraisals	13.21	0.99	86.00	86.00		2022	
	B	2020	Residential	CAMA	14.08	1.00			86.00	2022	
104000	Greenport										
	B	2020	All Property	Review of Reassessment			95.00	95.00			
	B	2020	Residential	Review of Reassessment					95.00		
104200	Hillsdale										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
104400	Kinderhook										
	B	2020	All Property	Review of Reassessment			96.00	96.00			
	B	2020	Residential	Review of Reassessment					96.00		
104600	Livingston										
	A	2019	All Property	CAMA/Appraisals	24.84	1.15	72.00	72.00			
	A	2020	Residential	CAMA	18.58	1.04			62.94		
104800	New Lebanon										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
105000	Stockport										
	B	2019	All Property	Sales/Appraisals	19.97	1.08	72.00	72.00			
	B	2019	Residential	Sales/Appraisals	19.51	1.08			72.00		
105200	Stuyvesant										
	A	2019	All Property	Review of Reassessment			97.00	97.00			
	A	2019	Residential	Review of Reassessment					97.00		
105400	Taghkanic										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B28

**County of Cortland**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2021 State Eq. Rate	2021 Locally Stated Assmnt. Ratio ***	2021 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
110200	Cortland										
	C	2019	All Property	Sales/Appraisals	9.29	1.03	88.00	88.00			
	C	2020	Residential	Sales Only	9.87	1.03			88.00		
112000	Cincinnatus										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		
112200	Cortlandville										
	B	2017	All Property	Sales/Appraisals	9.77	1.02	85.00	85.00			
	B	2020	Residential	Sales Only	8.98	1.01			85.31		
112400	Cuyler										
	A	2017	All Property	Sales/Appraisals	19.43	1.01	92.00	92.00			
	A	2017	Residential	Sales/Appraisals	17.53	1.08			89.00		
112600	Freetown										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
112800	Harford										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					95.07		
113000	Homer										
	B	2017	All Property	Sales/Appraisals	14.26	0.95	91.00	91.00			
	B	2020	Residential	Sales Only	7.03	1.00			91.00		
113200	Lapeer										
	A	2017	All Property	Sales/Appraisals	21.32	1.03	94.00	94.00			
	A	2020	Residential	Sales Only	12.39	1.02			94.00		
113400	Marathon										
	A	2017	All Property	Sales/Appraisals	21.32	1.03	94.00	94.00			
	A	2020	Residential	Sales Only	12.39	1.02			94.00		
113600	Preble										
	A	2017	All Property	CAMA/Appraisals	17.88	0.94	86.00	86.00			
	A	2020	Residential	CAMA	13.77	1.01			84.18		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B29

**County of Cortland**

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113800	Scott										
	A	2017	All Property	CAMA/Appraisals	17.88	0.94	86.00	86.00			
	A	2020	Residential	CAMA	13.77	1.01			84.18		
114000	Solon										
	A	2018	All Property	Sales/Appraisals	17.17	1.05	78.00	78.00			
	A	2018	Residential	Sales/Appraisals	20.95	1.10			70.95		
114200	Taylor										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		
114400	Truxton										
	A	2016	All Property	CAMA/Appraisals	20.10	1.19	91.00	91.00			
	A	2020	Residential	CAMA	14.99	1.00			89.32		
114600	Virgil										
	A	2016	All Property	Sales/Appraisals	41.20	1.14	92.00	92.00			
	A	2020	Residential	Sales Only	5.09	1.01			92.00		
114800	Willet										
	A	2018	All Property	CAMA/Appraisals	27.52	1.08	84.00	84.00			
	A	2020	Residential	CAMA	21.21	1.03			84.00		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B30

**County of Delaware**

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122000	Andes										
	A	2021	All Property	Review of Reassessment			100.00	100.00		2022	
	A	2021	Residential	Review of Reassessment					100.00	2022	
122200	Bovina										
	A	2018	All Property	Sales/Appraisals	21.36	0.95	21.70	21.70			
	A	2018	Residential	Sales/Appraisals	12.67	1.03			22.06		
122400	Colchester										
	A	2017	All Property	Sales/Appraisals	38.32	0.96	2.96	4.00			
	A	2017	Residential	Sales/Appraisals	38.31	1.26			2.34		
122600	Davenport										
	A	2017	All Property	Sales/Appraisals	35.92	1.24	71.60	71.60			
	A	2020	Residential	Sales Only	18.94	1.05			71.60		
122800	Delhi										
	A	2018	All Property	Sales/Appraisals	25.28	0.87	53.70	53.70			
	A	2018	Residential	Sales/Appraisals	23.96	1.04			48.69		
123000	Deposit										
	A	2016	All Property	Sales/Appraisals	39.46	1.40	3.89	10.00			
	A	2016	Residential	Sales/Appraisals	37.73	1.14			4.30		
123200	Franklin										
	A	2021	All Property	Review of Reassessment			100.00	100.00			
	A	2021	Residential	Review of Reassessment					100.00		
123400	Hamden										
	A	2021	All Property	Review of Reassessment			100.00	100.00		2022	yes
	A	2021	Residential	Review of Reassessment					100.00	2022	yes
123600	Hancock										
	A	2017	All Property	Sales/Appraisals	36.60	1.13	11.72	12.50			
	A	2017	Residential	Sales/Appraisals	39.52	1.20			12.57		
123800	Harpersfield										
	A	2017	All Property	Sales/Appraisals	29.58	1.09	26.90	26.90			
	A	2017	Residential	Sales/Appraisals	31.66	1.17			27.37		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B31

**County of Delaware**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2021 State Eq. Rate</b>	<b>2021 Locally Stated Assmnt. Ratio ***</b>	<b>2021 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
124000	Kortright										
	A	2017	All Property	Review of Reassessment			100.00	100.00			
	A	2017	Residential	Review of Reassessment					100.00		
124200	Masonville										
	A	2019	All Property	Review of Reassessment			86.78	80.91			
	A	2019	Residential	Review of Reassessment					80.91		
124400	Meredith										
	A	2017	All Property	Review of Reassessment			100.00	100.00			
	A	2017	Residential	Review of Reassessment					100.00		
124600	Middletown										
	A	2018	All Property	Sales/Appraisals	21.09	0.77	100.00	100.00			
	A	2020	Residential	Sales Only	24.37	1.10			87.44		
124800	Roxbury										
	A	2020	All Property	Review of Reassessment			90.00	90.00		2022	yes
	A	2020	Residential	Review of Reassessment					90.00	2022	yes
125000	Sidney										
	B	2015	All Property	Sales/Appraisals	24.36	1.06	70.10	70.10			
	B	2020	Residential	Sales Only	24.05	1.12			70.10		
125200	Stamford										
	A	2017	All Property	Sales/Appraisals	50.59	1.08	24.95	24.95			
	A	2017	Residential	Sales/Appraisals	39.16	1.21			24.95		
125400	Tompkins										
	A	2016	All Property	Sales/Appraisals	31.00	0.48	3.83	6.00			
	A	2016	Residential	Sales/Appraisals	31.27	1.11			2.77		
125600	Walton										
	A	2018	All Property	Review of Reassessment			95.00	95.00			
	A	2018	Residential	Review of Reassessment					95.00		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B32

**County of Dutchess**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2021 State Eq. Rate	2021 Locally Stated Assmnt. Ratio ***	2021 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
130200	Beacon										
	C	2021	All Property	Review of Reassessment			100.00	100.00		2022	
	C	2021	Residential	Review of Reassessment					100.00	2022	
131300	Poughkeepsie										
	C	2021	All Property	Review of Reassessment			100.00	100.00		2022	
	C	2021	Residential	Review of Reassessment					100.00	2022	
132000	Amenia										
	B	2021	All Property	Review of Reassessment			100.00	100.00		2022	
	B	2021	Residential	Review of Reassessment					100.00	2022	
132200	Beekman										
	C	2018	All Property	Review of Reassessment			89.60	89.60			
	C	2018	Residential	Review of Reassessment					83.59		
132400	Clinton										
	B	2021	All Property	Review of Reassessment			100.00	100.00		2022	
	B	2021	Residential	Review of Reassessment					100.00	2022	
132600	Dover										
	B	2017	All Property	Sales/Appraisals	12.79	1.01	48.75	48.75			
	B	2020	Residential	Sales Only	12.46	1.02			48.75		
132800	East Fishkill										
	C	2021	All Property	Review of Reassessment			100.00	100.00		2022	
	C	2021	Residential	Review of Reassessment					100.00	2022	
133000	Fishkill										
	C	2021	All Property	Review of Reassessment			100.00	100.00		2022	
	C	2021	Residential	Review of Reassessment					100.00	2022	
133200	Hyde Park										
	C	2017	All Property	Sales/Appraisals	15.68	1.04	50.00	50.00			
	C	2020	Residential	Sales Only	13.78	1.04			50.00		
133400	La Grange										
	B	2019	All Property	Review of Reassessment			92.69	92.69			
	B	2019	Residential	Review of Reassessment					92.69		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B33

**County of Dutchess**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2021 State Eq. Rate</b>	<b>2021 Locally Stated Assmnt. Ratio ***</b>	<b>2021 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
133600	Milan										
	A	2021	All Property	Review of Reassessment			100.00	100.00		2022	
	A	2021	Residential	Review of Reassessment					100.00	2022	
133800	Northeast										
	A	2021	All Property	Review of Reassessment			100.00	100.00		2022	
	A	2021	Residential	Review of Reassessment					100.00	2022	
134000	Pawling										
	B	2017	All Property	Sales/Appraisals	17.39	1.05	46.00	46.00			
	B	2020	Residential	Sales Only	19.30	1.02			46.00		
134200	Pine Plains										
	A	2021	All Property	Review of Reassessment			100.00	100.00		2022	
	A	2021	Residential	Review of Reassessment					100.00	2022	
134400	Pleasant Valley										
	B	2019	All Property	Review of Reassessment			95.00	95.00			
	B	2019	Residential	Review of Reassessment					95.00		
134600	Poughkeepsie										
	C	2021	All Property	Review of Reassessment			100.00	100.00		2022	
	C	2021	Residential	Review of Reassessment					100.00	2022	
134800	Red Hook										
	B	2021	All Property	Review of Reassessment			100.00	100.00		2022	
	B	2021	Residential	Review of Reassessment					100.00	2022	
135000	Rhinebeck										
	B	2021	All Property	Review of Reassessment			100.00	100.00		2022	yes
	B	2021	Residential	Review of Reassessment					100.00	2022	yes
135200	Stanford										
	A	2021	All Property	Review of Reassessment			100.00	100.00		2022	
	A	2021	Residential	Review of Reassessment					100.00	2022	
135400	Union Vale										
	B	2019	All Property	Review of Reassessment			92.69	92.69			
	B	2019	Residential	Review of Reassessment					92.69		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B34

**County of Dutchess**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2021 State Eq. Rate</b>	<b>2021 Locally Stated Assmnt. Ratio ***</b>	<b>2021 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
135600	Wappinger										
	C	2021	All Property	Review of Reassessment			100.00	100.00		2022	
	C	2021	Residential	Review of Reassessment					100.00	2022	
135800	Washington										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B35

County of Erie											
Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2021 State Eq. Rate	2021 Locally Stated Assmnt. Ratio ***	2021 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
140200	Buffalo										
	C	2020	All Property	Review of Reassessment			88.50	88.50			
	C	2020	Residential	Review of Reassessment					88.50		
140900	Lackawanna										
	C	2020	All Property	Review of Reassessment			99.00	99.00			
	C	2020	Residential	Review of Reassessment					99.00		
141600	Tonawanda										
	C	2018	All Property	Review of Reassessment			86.00	86.00			
	C	2018	Residential	Review of Reassessment					86.00		
142000	Alden										
	B	2017	All Property	Sales/Appraisals	11.05	1.00	80.50	80.50			
	B	2020	Residential	Sales Only	10.82	1.01			80.50		
142200	Amherst										
	C	2017	All Property	Review of Reassessment			88.00	88.00			
	C	2017	Residential	Review of Reassessment					82.12		
142400	Aurora										
	B	2019	All Property	Sales/Appraisals	15.75	1.02	29.00	29.00			
	B	2020	Residential	Sales Only	16.36	1.03			29.00		
142600	Boston										
	B	2017	All Property	Sales/Appraisals	14.14	1.02	73.00	73.00			
	B	2020	Residential	Sales Only	13.62	1.01			73.00		
142800	Brant										
	A	2017	All Property	CAMA/Appraisals	17.26	1.03	68.00	68.00			
	A	2020	Residential	CAMA	17.11	1.02			69.71		
143000	Cheektowaga										
	C	2021	All Property	Review of Reassessment			100.00	100.00		2022	yes
	C	2021	Residential	Review of Reassessment					100.00	2022	yes
143200	Clarence										
	C	2021	All Property	Review of Reassessment			100.00	100.00			
	C	2021	Residential	Review of Reassessment					100.00		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B36

**County of Erie**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2021 State Eq. Rate	2021 Locally Stated Assmnt. Ratio ***	2021 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
143400	Colden										
	A	2019	All Property	Sales/Appraisals	23.66	0.99	34.00	34.00			
	A	2020	Residential	Sales Only	16.67	1.05			35.68		
143600	Collins										
	B	2019	All Property	Sales/Appraisals	25.09	1.78	46.00	46.00			
	B	2020	Residential	Sales Only	25.51	1.11			52.98		
143800	Concord										
	B	2019	All Property	Sales/Appraisals	16.91	0.72	36.00	36.00			
	B	2020	Residential	Sales Only	15.41	1.03			34.68		
144000	Eden										
	B	2019	All Property	Sales/Appraisals	17.11	1.00	51.00	51.00			
	B	2020	Residential	Sales Only	15.20	1.02			51.00		
144200	Elma										
	B	2019	All Property	Sales/Appraisals	14.38	1.02	3.61	3.61			
	B	2020	Residential	Sales Only	14.33	1.02			3.61		
144400	Evans										
	B	2017	All Property	Sales/Appraisals	17.14	1.02	73.00	73.00			
	B	2020	Residential	Sales Only	17.09	1.01			73.00		
144600	Grand Island										
	C	2021	All Property	Review of Reassessment			100.00	100.00			
	C	2021	Residential	Review of Reassessment					100.00		
144800	Hamburg										
	C	2019	All Property	Sales/Appraisals	11.40	1.06	41.00	41.00			
	C	2020	Residential	Sales Only	10.74	1.01			42.53		
145000	Holland										
	A	2017	All Property	Sales/Appraisals	17.09	1.02	70.00	70.00			
	A	2020	Residential	Sales Only	17.13	1.02			70.00		
145200	Lancaster										
	C	2020	All Property	Review of Reassessment			100.00	100.00			
	C	2020	Residential	Review of Reassessment					100.00		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B37

**County of Erie**

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145400	Marilla										
	B	2019	All Property	Sales/Appraisals	19.56	0.98	32.00	32.00			
	B	2020	Residential	Sales Only	12.39	1.03			33.87		
145600	Newstead										
	B	2020	All Property	Review of Reassessment			100.00	100.00			
	B	2020	Residential	Review of Reassessment					100.00		
145800	North Collins										
	A	2017	All Property	Sales/Appraisals	22.47	1.09	66.00	66.00			
	A	2020	Residential	Sales Only	23.64	1.08			67.37		
146000	Orchard Park										
	C	2019	All Property	Sales/Appraisals	10.23	1.01	43.00	43.00			
	C	2020	Residential	Sales Only	10.54	0.98			43.00		
146200	Sardinia										
	A	2019	All Property	Sales/Appraisals	21.04	1.06	47.00	47.00			
	A	2020	Residential	Sales Only	21.66	1.07			47.00		
146400	Tonawanda										
	C	2019	All Property	Sales/Appraisals	13.37	1.02	33.00	33.00			
	C	2020	Residential	Sales Only	12.75	1.02			33.00		
146600	Wales										
	A	2019	All Property	Sales/Appraisals	19.08	0.88	35.00	35.00			
	A	2020	Residential	Sales Only	17.90	1.05			35.00		
146800	West Seneca										
	C	2019	All Property	Sales/Appraisals	12.88	1.01	34.00	34.00			
	C	2020	Residential	Sales Only	12.87	1.01			34.00		

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**New York State Board Of Real Property Tax Services**  
**2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B38

**County of Essex**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2021 State Eq. Rate	2021 Locally Stated Assmnt. Ratio ***	2021 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
152000	Chesterfield										
	A	2021	All Property	Review of Reassessment			100.00	100.00		2022	yes
	A	2021	Residential	Review of Reassessment					100.00	2022	yes
152200	Crown Point										
	A	2021	All Property	Review of Reassessment			100.00	100.00		2022	yes
	A	2021	Residential	Review of Reassessment					100.00	2022	yes
152400	Elizabethtown										
	A	2021	All Property	Review of Reassessment			100.00	100.00		2022	yes
	A	2021	Residential	Review of Reassessment					100.00	2022	yes
152600	Essex										
	A	2021	All Property	Review of Reassessment			100.00	100.00		2022	yes
	A	2021	Residential	Review of Reassessment					100.00	2022	yes
152800	Jay										
	A	2021	All Property	Review of Reassessment			100.00	100.00		2022	yes
	A	2021	Residential	Review of Reassessment					100.00	2022	yes
153000	Keene										
	A	2019	All Property	Review of Reassessment			96.00	96.00		2022	yes
	A	2019	Residential	Review of Reassessment					90.16	2022	yes
153200	Lewis										
	A	2021	All Property	Review of Reassessment			100.00	100.00		2022	yes
	A	2021	Residential	Review of Reassessment					100.00	2022	yes
153400	Minerva										
	A	2021	All Property	Review of Reassessment			100.00	100.00		2022	yes
	A	2021	Residential	Review of Reassessment					100.00	2022	yes
153600	Moriah										
	A	2020	All Property	Review of Reassessment			94.40	100.00			
	A	2020	Residential	Review of Reassessment					92.72		
153800	Newcomb										
	A	2021	All Property	Review of Reassessment			100.00	100.00		2022	yes
	A	2021	Residential	Review of Reassessment					100.00	2022	yes

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B39

**County of Essex**

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154000	North Elba										
	A	2021	All Property	Review of Reassessment			100.00	100.00		2022	yes
	A	2021	Residential	Review of Reassessment					100.00	2022	yes
154200	North Hudson										
	A	2020	All Property	Review of Reassessment			110.04	100.00		2022	yes
	A	2020	Residential	Review of Reassessment					95.24	2022	yes
154400	St. Armand										
	A	2021	All Property	Review of Reassessment			100.00	100.00		2022	yes
	A	2021	Residential	Review of Reassessment					100.00	2022	yes
154600	Schroon										
	A	2021	All Property	Review of Reassessment			100.00	100.00		2022	yes
	A	2021	Residential	Review of Reassessment					100.00	2022	yes
154800	Ticonderoga										
	A	2021	All Property	Review of Reassessment			100.00	100.00		2022	yes
	A	2021	Residential	Review of Reassessment					100.00	2022	yes
155000	Westport										
	A	2021	All Property	Review of Reassessment			100.00	100.00		2022	yes
	A	2021	Residential	Review of Reassessment					100.00	2022	yes
155200	Willsboro										
	A	2021	All Property	Review of Reassessment			100.00	100.00		2022	yes
	A	2021	Residential	Review of Reassessment					100.00	2022	yes
155400	Wilmington										
	A	2021	All Property	Review of Reassessment			100.00	100.00		2022	yes
	A	2021	Residential	Review of Reassessment					100.00	2022	yes

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B40

**County of Franklin**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2021 State Eq. Rate</b>	<b>2021 Locally Stated Assmnt. Ratio ***</b>	<b>2021 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
162000	Tupper Lake										
	A	2019	All Property	Sales/Appraisals	20.50	1.06	95.00	95.00			
	A	2020	Residential	Sales Only	21.44	1.08			95.00		
162200	Bangor										
	A	2018	All Property	CAMA/Appraisals	21.93	1.12	78.00	78.00			
	A	2020	Residential	CAMA	18.60	1.06			83.18		
162400	Bellmont										
	A	2019	All Property	Sales/Appraisals	66.33	1.60	100.00	100.00			
	A	2020	Residential	Sales Only	17.48	1.05			100.00		
162600	Bombay										
	A	2018	All Property	Sales/Appraisals	48.67	1.38	80.00	80.00			
	A	2018	Residential	Sales/Appraisals	24.71	1.13			80.00		
162800	Brandon										
	A	2018	All Property	Sales/Appraisals	27.70	1.08	82.50	82.50			
	A	2018	Residential	Sales/Appraisals	34.80	1.25			82.50		
163000	Brighton										
	A	2017	All Property	Sales/Appraisals	22.68	0.94	84.00	84.00			
	A	2020	Residential	Sales Only	13.92	1.02			84.00		
163200	Burke										
	A	2021	All Property	Review of Reassessment			100.00	100.00		2022	
	A	2021	Residential	Review of Reassessment					100.00	2022	
163400	Chateaugay										
	A	2017	All Property	Sales/Appraisals	43.94	0.86	74.50	74.50			
	A	2017	Residential	Sales/Appraisals	28.00	1.14			82.96		
163600	Constable										
	A	2018	All Property	Sales/Appraisals	18.96	1.17	10.00	10.00			
	A	2018	Residential	Sales/Appraisals	23.77	1.13			10.00		
163800	Dickinson										
	A	2019	All Property	Review of Reassessment			93.58	100.00			
	A	2019	Residential	Review of Reassessment					94.35		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B41

**County of Franklin**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2021 State Eq. Rate</b>	<b>2021 Locally Stated Assmnt. Ratio ***</b>	<b>2021 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
164000	Duane										
	A	2017	All Property	Sales/Appraisals	29.22	0.95	85.50	85.50			
	A	2018	Residential	Sales/Appraisals	24.14	1.04			85.50		
164200	Fort Covington										
	A	2017	All Property	Sales/Appraisals	22.35	0.99	83.00	83.00			
	A	2017	Residential	Sales/Appraisals	15.32	1.06			83.00		
164400	Franklin										
	A	2018	All Property	CAMA/Appraisals	28.53	0.98	84.55	100.00			
	A	2020	Residential	CAMA	18.41	0.98			83.40		
164600	Harriestown										
	A	2017	All Property	Sales/Appraisals	29.28	1.13	90.00	90.00			
	A	2020	Residential	Sales Only	16.21	1.05			85.84		
164800	Malone										
	B	2018	All Property	CAMA/Appraisals	18.87	1.04	76.00	76.00			
	B	2020	Residential	CAMA	17.96	1.02			76.00		
165000	Moira										
	A	2019	All Property	CAMA/Appraisals	20.32	1.06	95.50	95.50			
	A	2020	Residential	CAMA	19.64	1.06			95.50		
165200	Santa Clara										
	A	2019	All Property	Sales/Appraisals	22.96	1.00	94.05	100.00			
	A	2019	Residential	Sales/Appraisals	18.15	1.08			91.26		
165400	Waverly										
	A	2019	All Property	Sales/Appraisals	33.46	1.42	85.00	85.00			
	A	2019	Residential	Sales/Appraisals	28.35	1.21			90.06		
165600	Westville										
	A	2019	All Property	CAMA/Appraisals	17.82	1.07	93.00	93.00			
	A	2020	Residential	CAMA	18.99	1.04			93.00		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B42

**County of Fulton**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2021 State Eq. Rate	2021 Locally Stated Assmnt. Ratio ***	2021 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
170500	Gloversville										
	C	2016	All Property	Sales/Appraisals	20.07	1.08	100.00	100.00			
	C	2020	Residential	Sales Only	20.96	1.09			100.00		
170800	Johnstown										
	C	2019	All Property	Sales/Appraisals	16.24	1.04	92.00	92.00			
	C	2020	Residential	Sales Only	17.18	1.04			92.00		
172000	Bleecker										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		
172200	Broadalbin										
	B	2019	All Property	Sales/Appraisals	29.87	1.07	74.18	74.18			
	B	2020	Residential	Sales Only	25.48	1.09			74.18		
172400	Caroga										
	A	2019	All Property	Sales/Appraisals	21.49	1.09	58.00	58.00			
	A	2019	Residential	Sales/Appraisals	14.66	1.04			54.24		
172600	Ephratah										
	A	2019	All Property	Sales/Appraisals	22.11	0.94	64.90	64.90			
	A	2019	Residential	Sales/Appraisals	14.54	1.01			64.90		
172800	Johnstown										
	B	2016	All Property	Sales/Appraisals	26.35	1.08	60.70	60.70			
	B	2020	Residential	Sales Only	25.88	1.10			55.44		
173000	Mayfield										
	B	2016	All Property	Sales/Appraisals	29.43	1.15	58.00	58.00			
	B	2020	Residential	Sales Only	29.50	1.17			58.00		
173200	Northampton										
	B	2016	All Property	Sales/Appraisals	17.70	1.05	60.00	60.00			
	B	2020	Residential	Sales Only	16.29	1.04			54.93		
173400	Oppenheim										
	A	2016	All Property	Sales/Appraisals	45.51	1.33	51.00	51.00			
	A	2016	Residential	Sales/Appraisals	25.29	1.15			47.57		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B43

**County of Fulton**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2021 State Eq. Rate</b>	<b>2021 Locally Stated Assmnt. Ratio ***</b>	<b>2021 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
173600	Perth										
	B	2019	All Property	Sales/Appraisals	19.38	1.05	45.40	45.40			
	B	2020	Residential	Sales Only	18.26	1.05			42.30		
173800	Stratford										
	A	2016	All Property	Sales/Appraisals	18.63	1.05	95.50	95.50			
	A	2020	Residential	Sales Only	18.39	1.09			86.55		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B44

**County of Genesee**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2021 State Eq. Rate	2021 Locally Stated Assmnt. Ratio ***	2021 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
180200	Batavia										
	C	2021	All Property	Review of Reassessment			100.00	100.00		2022	
	C	2021	Residential	Review of Reassessment					100.00	2022	
182000	Alabama										
	A	2019	All Property	Review of Reassessment			89.00	89.00			
	A	2019	Residential	Review of Reassessment					88.62		
182200	Alexander										
	A	2021	All Property	Review of Reassessment			100.00	100.00		2022	
	A	2021	Residential	Review of Reassessment					100.00	2022	
182400	Batavia										
	B	2021	All Property	Review of Reassessment			100.00	100.00		2022	
	B	2021	Residential	Review of Reassessment					100.00	2022	
182600	Bergen										
	B	2021	All Property	Review of Reassessment			100.00	100.00		2022	
	B	2021	Residential	Review of Reassessment					100.00	2022	
182800	Bethany										
	A	2021	All Property	Review of Reassessment			100.00	100.00			
	A	2021	Residential	Review of Reassessment					100.00		
183000	Byron										
	A	2021	All Property	Review of Reassessment			100.00	100.00		2022	yes
	A	2021	Residential	Review of Reassessment					100.00	2022	yes
183200	Darien										
	A	2021	All Property	Review of Reassessment			100.00	100.00			
	A	2021	Residential	Review of Reassessment					100.00		
183400	Elba										
	A	2021	All Property	Review of Reassessment			100.00	100.00		2022	yes
	A	2021	Residential	Review of Reassessment					100.00	2022	yes
183600	Le Roy										
	B	2019	All Property	Review of Reassessment			92.00	92.00		2022	
	B	2019	Residential	Review of Reassessment					82.97	2022	

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B45

**County of Genesee**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2021 State Eq. Rate</b>	<b>2021 Locally Stated Assmnt. Ratio ***</b>	<b>2021 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
183800	Oakfield										
	B	2021	All Property	Review of Reassessment			100.00	100.00		2022	yes
	B	2021	Residential	Review of Reassessment					100.00	2022	yes
184000	Pavilion										
	A	2019	All Property	Review of Reassessment			92.00	92.00		2022	
	A	2019	Residential	Review of Reassessment					82.97	2022	
184200	Pembroke										
	A	2021	All Property	Review of Reassessment			100.00	100.00			
	A	2021	Residential	Review of Reassessment					100.00		
184400	Stafford										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2022	
	A	2020	Residential	Review of Reassessment					100.00	2022	

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B46

**County of Greene**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2021 State Eq. Rate	2021 Locally Stated Assmnt. Ratio ***	2021 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
192000	Ashland										
	A	2019	All Property	Sales/Appraisals	20.10	1.03	68.00	68.00			
	A	2020	Residential	Sales Only	21.49	1.09			68.00		
192200	Athens										
	B	2018	All Property	Review of Reassessment			93.00	93.00		2023	yes
	B	2018	Residential	Review of Reassessment					86.25	2023	yes
192400	Cairo										
	B	2019	All Property	CAMA/Appraisals	12.43	1.01	60.00	60.00			
	B	2020	Residential	CAMA	12.61	1.01			60.00		
192600	Catskill										
	B	2019	All Property	Sales/Appraisals	21.32	1.01	48.00	48.00			
	B	2020	Residential	Sales Only	21.72	1.09			43.62		
192800	Coxsackie										
	B	2019	All Property	Sales/Appraisals	23.94	1.06	64.50	64.50			
	B	2020	Residential	Sales Only	23.99	1.07			64.50		
193000	Durham										
	A	2019	All Property	Sales/Appraisals	23.46	1.06	66.00	66.00			
	A	2020	Residential	Sales Only	26.55	1.12			66.00		
193200	Greenville										
	A	2019	All Property	Sales/Appraisals	30.31	1.13	71.50	71.50			
	A	2020	Residential	Sales Only	31.53	1.15			67.69		
193400	Halcott										
	A	2019	All Property	CAMA/Appraisals	12.71	1.03	105.00	105.00			
	A	2020	Residential	CAMA	15.67	1.02			105.00		
193600	Hunter										
	A	2019	All Property	Sales/Appraisals	32.75	1.11	45.34	45.34			
	A	2020	Residential	Sales Only	32.07	1.18			40.55		
193800	Jewett										
	A	2020	All Property	Review of Reassessment			95.00	95.00			
	A	2020	Residential	Review of Reassessment					95.00		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B47

**County of Greene**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2021 State Eq. Rate</b>	<b>2021 Locally Stated Assmnt. Ratio ***</b>	<b>2021 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
194000	Lexington										
	A	2019	All Property	Review of Reassessment			96.25	96.25			
	A	2019	Residential	Review of Reassessment					88.63		
194200	New Baltimore										
	A	2019	All Property	Sales/Appraisals	19.50	1.06	66.00	66.00			
	A	2020	Residential	Sales Only	18.89	1.03			66.00		
194400	Prattsville										
	A	2020	All Property	Review of Reassessment			96.00	96.00			
	A	2020	Residential	Review of Reassessment					96.00		
194600	Windham										
	A	2019	All Property	Review of Reassessment			93.00	93.00		2022	
	A	2019	Residential	Review of Reassessment					86.64	2022	

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B48

**County of Hamilton**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2021 State Eq. Rate</b>	<b>2021 Locally Stated Assmnt. Ratio ***</b>	<b>2021 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
202000	Arietta										
	A	2017	All Property	Review of Reassessment			100.00	100.00			
	A	2017	Residential	Review of Reassessment					100.00		
202200	Benson										
	A	2018	All Property	Sales/Appraisals	15.20	1.04	85.00	85.00			
	A	2020	Residential	Sales Only	18.73	1.06			76.53		
202400	Hope										
	A	2018	All Property	Sales/Appraisals	15.20	1.04	85.00	85.00			
	A	2020	Residential	Sales Only	18.73	1.06			76.53		
202600	Indian Lake										
	A	2018	All Property	Sales/Appraisals	10.79	1.00	100.00	100.00			
	A	2020	Residential	Sales Only	13.75	1.01			100.00		
202800	Inlet										
	A	2019	All Property	Sales/Appraisals	12.35	1.06	100.00	100.00		2022	
	A	2019	Residential	Sales/Appraisals	9.98	1.04			100.00	2022	
203000	Lake Pleasant										
	A	2018	All Property	Sales/Appraisals	16.54	1.01	100.00	100.00			
	A	2020	Residential	Sales Only	19.18	1.01			100.00		
203200	Long Lake										
	A	2017	All Property	Sales/Appraisals	12.95	1.00	100.00	100.00		2022	
	A	2020	Residential	Sales Only	13.60	0.99			100.00	2022	
203400	Morehouse										
	A	2017	All Property	Sales/Appraisals	13.70	1.03	100.00	100.00			
	A	2017	Residential	Sales/Appraisals	15.76	1.06			94.66		
203600	Wells										
	A	2018	All Property	Sales/Appraisals	15.20	1.04	85.00	85.00			
	A	2020	Residential	Sales Only	18.73	1.06			76.53		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B49

**County of Herkimer**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2021 State Eq. Rate	2021 Locally Stated Assmnt. Ratio ***	2021 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
210900	Little Falls										
	C	2018	All Property	Sales/Appraisals	25.12	1.07	16.50	16.50			
	C	2018	Residential	Sales/Appraisals	25.91	1.13			15.31		
212000	Columbia										
	A	2018	All Property	Sales/Appraisals	29.62	1.30	75.00	75.00			
	A	2020	Residential	Sales Only	23.70	1.07			68.32		
212200	Danube										
	A	2018	All Property	Sales/Appraisals	15.98	1.17	72.00	72.00			
	A	2018	Residential	Sales/Appraisals	16.80	1.02			72.00		
212400	Fairfield										
	A	2017	All Property	Sales/Appraisals	15.06	1.17	74.00	74.00			
	A	2017	Residential	Sales/Appraisals	18.08	1.04			73.24		
212600	Frankfort										
	B	2019	All Property	Sales/Appraisals	25.69	1.12	61.40	61.40			
	B	2020	Residential	Sales Only	26.84	1.15			61.40		
212800	German Flatts										
	B	2019	All Property	Sales/Appraisals	36.11	1.19	69.70	69.70			
	B	2020	Residential	Sales Only	38.68	1.22			69.70		
213000	Herkimer										
	B	2018	All Property	Sales/Appraisals	26.56	1.05	86.50	86.50			
	B	2020	Residential	Sales Only	28.36	1.11			77.73		
213200	Litchfield										
	A	2018	All Property	Sales/Appraisals	29.62	1.30	75.00	75.00			
	A	2020	Residential	Sales Only	23.70	1.07			68.32		
213400	Little Falls										
	A	2017	All Property	Sales/Appraisals	18.62	1.01	70.00	70.00			
	A	2017	Residential	Sales/Appraisals	13.35	1.04			70.00		
213600	Manheim										
	B	2018	All Property	Sales/Appraisals	28.89	0.95	64.50	64.50			
	B	2018	Residential	Sales/Appraisals	24.70	1.08			57.22		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B50

**County of Herkimer**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2021 State Eq. Rate</b>	<b>2021 Locally Stated Assmnt. Ratio ***</b>	<b>2021 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
213800	Newport										
	A	2019	All Property	Sales/Appraisals	24.20	1.16	94.20	94.20			
	A	2020	Residential	Sales Only	20.62	1.08			89.06		
214000	Norway										
	A	2019	All Property	Sales/Appraisals	19.43	1.20	63.00	63.00			
	A	2019	Residential	Sales/Appraisals	17.55	1.03			64.34		
214200	Ohio										
	A	2019	All Property	CAMA/Appraisals	20.83	1.11	95.00	95.00			
	A	2020	Residential	CAMA	26.11	1.10			89.10		
214400	Russia										
	A	2017	All Property	Sales/Appraisals	11.87	1.06	95.90	95.90			
	A	2017	Residential	Sales/Appraisals	11.51	1.02			88.70		
214600	Salisbury										
	A	2021	All Property	Review of Reassessment			100.00	100.00		2022	
	A	2021	Residential	Review of Reassessment					100.00	2022	
214800	Schuyler										
	A	2017	All Property	Sales/Appraisals	21.71	1.04	78.90	78.90			
	A	2017	Residential	Sales/Appraisals	22.86	1.11			70.76		
215000	Stark										
	A	2017	All Property	Sales/Appraisals	45.06	1.21	53.10	53.10			
	A	2017	Residential	Sales/Appraisals	22.79	1.08			54.90		
215200	Warren										
	A	2017	All Property	Sales/Appraisals	22.59	0.94	63.00	63.00			
	A	2017	Residential	Sales/Appraisals	21.18	1.03			63.00		
215400	Webb										
	A	2019	All Property	CAMA/Appraisals	15.91	1.01	88.00	88.00			
	A	2020	Residential	CAMA	18.09	1.00			88.00		
215600	Winfield										
	A	2018	All Property	Sales/Appraisals	29.62	1.30	75.00	75.00			
	A	2020	Residential	Sales Only	23.70	1.07			68.32		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B51

**County of Jefferson**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2021 State Eq. Rate	2021 Locally Stated Assmnt. Ratio ***	2021 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
221800	Watertown										
	C	2018	All Property	Sales/Appraisals	17.20	1.02	92.00	92.00			
	C	2020	Residential	Sales Only	18.07	1.05			87.27		
222000	Adams										
	B	2018	All Property	Sales/Appraisals	10.21	0.98	100.00	100.00			
	B	2020	Residential	Sales Only	10.25	0.99			94.37		
222200	Alexandria										
	A	2019	All Property	CAMA/Appraisals	21.82	1.00	91.00	91.00			
	A	2020	Residential	CAMA	22.01	0.98			91.00		
222400	Antwerp										
	A	2018	All Property	Sales/Appraisals	17.51	1.07	91.00	91.00			
	A	2018	Residential	Sales/Appraisals	16.17	1.08			91.86		
222600	Brownville										
	A	2019	All Property	Sales/Appraisals	13.71	0.96	100.00	100.00			
	A	2020	Residential	Sales Only	13.60	1.02			96.54		
222800	Cape Vincent										
	A	2018	All Property	Sales/Appraisals	18.65	1.05	100.00	100.00			
	A	2020	Residential	Sales Only	18.87	1.06			98.12		
223000	Champion										
	A	2021	All Property	Review of Reassessment			100.00	100.00			
	A	2021	Residential	Review of Reassessment					100.00		
223200	Clayton										
	A	2019	All Property	Sales/Appraisals	12.43	1.02	98.00	98.00			
	A	2020	Residential	Sales Only	12.74	1.02			95.00		
223400	Ellisburg										
	A	2019	All Property	Sales/Appraisals	27.98	0.95	97.00	97.00			
	A	2020	Residential	Sales Only	22.02	1.07			97.89		
223600	Henderson										
	A	2017	All Property	Sales/Appraisals	15.61	1.07	98.53	98.53			
	A	2020	Residential	Sales Only	16.12	1.04			92.42		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B52

**County of Jefferson**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2021 State Eq. Rate</b>	<b>2021 Locally Stated Assmnt. Ratio ***</b>	<b>2021 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
223800	Hounsfield										
	A	2016	All Property	Sales/Appraisals	16.58	1.01	93.00	93.00			
	A	2020	Residential	Sales Only	9.34	1.01			93.71		
224000	Le Ray										
	B	2017	All Property	Review of Reassessment			100.00	100.00		2022	
	B	2017	Residential	Review of Reassessment					96.88	2022	
224200	Lorraine										
	A	2017	All Property	Review of Reassessment			95.00	95.00			
	A	2017	Residential	Review of Reassessment					90.63		
224400	Lyme										
	A	2016	All Property	Sales/Appraisals	13.61	1.07	99.00	99.00			
	A	2020	Residential	Sales Only	14.74	1.04			93.58		
224600	Orleans										
	A	2016	All Property	Sales/Appraisals	15.12	1.04	100.00	100.00			
	A	2020	Residential	Sales Only	15.58	1.04			95.85		
224800	Pamelia										
	A	2016	All Property	Sales/Appraisals	17.52	1.02	55.00	55.00			
	A	2020	Residential	Sales Only	17.66	1.03			53.15		
225000	Philadelphia										
	A	2018	All Property	Sales/Appraisals	27.42	1.12	96.50	96.50			
	A	2018	Residential	Sales/Appraisals	20.11	1.06			102.74		
225200	Rodman										
	A	2017	All Property	Review of Reassessment			95.00	95.00			
	A	2017	Residential	Review of Reassessment					90.63		
225400	Rutland										
	A	2021	All Property	Review of Reassessment			100.00	100.00			
	A	2021	Residential	Review of Reassessment					100.00		
225600	Theresa										
	A	2017	All Property	Sales/Appraisals	28.03	1.13	100.00	100.00			
	A	2020	Residential	Sales Only	27.45	1.14			103.89		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B53

**County of Jefferson**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2021 State Eq. Rate</b>	<b>2021 Locally Stated Assmnt. Ratio ***</b>	<b>2021 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
225800	Watertown										
	B	2016	All Property	Sales/Appraisals	19.24	0.96	57.50	57.50			
	B	2020	Residential	Sales Only	14.71	1.01			51.31		
226000	Wilna										
	A	2019	All Property	Sales/Appraisals	10.02	1.14	100.00	100.00			
	A	2020	Residential	Sales Only	8.24	1.02			100.00		
226200	Worth										
	A	2018	All Property	CAMA/Appraisals	30.91	0.93	90.00	90.00			
	A	2020	Residential	CAMA	20.76	1.04			86.35		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B54

**County of Lewis**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2021 State Eq. Rate	2021 Locally Stated Assmnt. Ratio ***	2021 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
232000	Croghan										
	A	2018	All Property	Sales/Appraisals	30.25	0.81	54.00	54.00		2022	
	A	2020	Residential	Sales Only	21.61	1.03			50.70	2022	
232200	Denmark										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
232400	Diana										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		
232600	Greig										
	A	2018	All Property	Sales/Appraisals	14.06	1.01	97.00	97.00			
	A	2020	Residential	Sales Only	14.15	1.01			97.00		
232800	Harrisburg										
	A	2017	All Property	Review of Reassessment			100.00	100.00			
	A	2017	Residential	Review of Reassessment					100.00		
233200	Lewis										
	A	2018	All Property	Sales/Appraisals	29.03	0.83	93.00	93.00			
	A	2018	Residential	Sales/Appraisals	19.95	0.98			83.63		
233400	Leyden										
	A	2018	All Property	Review of Reassessment			95.00	95.00			
	A	2018	Residential	Review of Reassessment					95.00		
233600	Lowville										
	B	2020	All Property	Review of Reassessment			100.00	100.00			
	B	2020	Residential	Review of Reassessment					100.00		
233800	Lyonsdale										
	A	2015	All Property	Sales/Appraisals	73.58	1.20	84.00	84.00			
	A	2015	Residential	Sales/Appraisals	21.57	1.08			70.34		
234000	Martinsburg										
	A	2018	All Property	CAMA/Appraisals	16.28	1.04	93.50	93.50			
	A	2020	Residential	CAMA	18.49	1.07			99.90		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B55

**County of Lewis**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2021 State Eq. Rate</b>	<b>2021 Locally Stated Assmnt. Ratio ***</b>	<b>2021 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
234200	Montague										
	A	2017	All Property	Sales/Appraisals	16.11	1.02	100.00	100.00			
	A	2020	Residential	Sales Only	11.97	1.02			100.00		
234400	New Bremen										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		
234600	Osceola										
	A	2017	All Property	Sales/Appraisals	16.11	1.02	100.00	100.00			
	A	2020	Residential	Sales Only	11.97	1.02			100.00		
234800	Pinckney										
	A	2018	All Property	Sales/Appraisals	44.39	1.10	83.00	83.00		2022	
	A	2018	Residential	Sales/Appraisals	32.43	1.07			91.06	2022	
235000	Turin										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
235200	Watson										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		
235400	West Turin										
	A	2017	All Property	Sales/Appraisals	30.70	1.12	94.60	94.60			
	A	2020	Residential	Sales Only	18.09	1.07			94.60		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B56

**County of Livingston**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2021 State Eq. Rate</b>	<b>2021 Locally Stated Assmnt. Ratio ***</b>	<b>2021 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
242000	Avon										
	B	2018	All Property	Review of Reassessment			91.00	91.00		2022	
	B	2018	Residential	Review of Reassessment					91.00	2022	
242200	Caledonia										
	A	2018	All Property	Review of Reassessment			93.00	93.00		2022	
	A	2018	Residential	Review of Reassessment					93.00	2022	
242400	Conesus										
	A	2018	All Property	Review of Reassessment			85.00	85.00		2022	yes
	A	2018	Residential	Review of Reassessment					85.00	2022	yes
242600	Geneseo										
	B	2018	All Property	Review of Reassessment			98.00	98.00		2022	yes
	B	2018	Residential	Review of Reassessment					98.00	2022	yes
242800	Groveland										
	A	2018	All Property	Review of Reassessment			86.00	86.00		2022	
	A	2018	Residential	Review of Reassessment					86.00	2022	
243000	Leicester										
	A	2018	All Property	Review of Reassessment			95.00	95.00		2022	
	A	2018	Residential	Review of Reassessment					86.56	2022	
243200	Lima										
	B	2018	All Property	Review of Reassessment			93.00	93.00		2022	
	B	2018	Residential	Review of Reassessment					93.00	2022	
243400	Livonia										
	B	2018	All Property	Review of Reassessment			90.00	90.00		2022	yes
	B	2018	Residential	Review of Reassessment					90.00	2022	yes
243600	Mount Morris										
	A	2018	All Property	Review of Reassessment			90.00	90.00		2022	yes
	A	2018	Residential	Review of Reassessment					90.00	2022	yes
243800	North Dansville										
	C	2018	All Property	Review of Reassessment			99.00	99.00		2022	
	C	2018	Residential	Review of Reassessment					93.32	2022	

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B57

**County of Livingston**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2021 State Eq. Rate</b>	<b>2021 Locally Stated Assmnt. Ratio ***</b>	<b>2021 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
244000	Nunda										
	A	2018	All Property	Review of Reassessment			90.00	90.00		2022	yes
	A	2018	Residential	Review of Reassessment					90.00	2022	yes
244200	Ossian										
	A	2018	All Property	Review of Reassessment			99.00	99.00		2022	yes
	A	2018	Residential	Review of Reassessment					91.20	2022	yes
244400	Portage										
	A	2018	All Property	Review of Reassessment			90.00	90.00		2022	yes
	A	2018	Residential	Review of Reassessment					90.00	2022	yes
244600	Sparta										
	A	2018	All Property	Review of Reassessment			99.00	99.00		2022	
	A	2018	Residential	Review of Reassessment					93.32	2022	
244800	Springwater										
	A	2017	All Property	CAMA/Appraisals	14.59	1.05	85.00	85.00		2022	
	A	2020	Residential	CAMA	15.16	1.01			88.67	2022	
245000	West Sparta										
	A	2018	All Property	Review of Reassessment			96.00	96.00		2022	
	A	2018	Residential	Review of Reassessment					88.57	2022	
245200	York										
	A	2018	All Property	Review of Reassessment			95.00	95.00		2022	
	A	2018	Residential	Review of Reassessment					86.56	2022	

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B58

**County of Madison**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2021 State Eq. Rate	2021 Locally Stated Assmnt. Ratio ***	2021 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
251200	Oneida										
	C	2018	All Property	CAMA/Appraisals	14.41	1.02	93.00	93.00			
	C	2020	Residential	CAMA	15.07	1.03			93.00		
252000	Brookfield										
	A	2017	All Property	Sales/Appraisals	22.30	0.97	94.00	94.00			
	A	2020	Residential	Sales Only	17.68	1.07			94.00		
252200	Cazenovia										
	B	2017	All Property	CAMA/Appraisals	13.00	1.02	97.00	97.00			
	B	2020	Residential	CAMA	12.88	1.01			97.00		
252400	De Ruyter										
	A	2017	All Property	Sales/Appraisals	13.67	1.01	83.50	83.50			
	A	2020	Residential	Sales Only	14.15	1.02			83.50		
252600	Eaton										
	B	2021	All Property	Review of Reassessment			100.00	100.00			
	B	2021	Residential	Review of Reassessment					100.00		
252800	Fenner										
	A	2017	All Property	Sales/Appraisals	22.30	0.97	94.00	94.00			
	A	2020	Residential	Sales Only	17.68	1.07			94.00		
253000	Georgetown										
	A	2021	All Property	Review of Reassessment			100.00	100.00			
	A	2021	Residential	Review of Reassessment					100.00		
253200	Hamilton										
	B	2019	All Property	Sales/Appraisals	15.00	1.05	90.00	90.00		2022	
	B	2020	Residential	Sales Only	15.65	1.06			90.00	2022	
253400	Lebanon										
	A	2021	All Property	Review of Reassessment			100.00	100.00			
	A	2021	Residential	Review of Reassessment					100.00		
253600	Lenox										
	B	2019	All Property	Sales/Appraisals	12.20	1.02	91.50	91.50			
	B	2020	Residential	Sales Only	11.99	1.02			91.50		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B59

**County of Madison**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2021 State Eq. Rate</b>	<b>2021 Locally Stated Assmnt. Ratio ***</b>	<b>2021 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
253800	Lincoln										
	A	2019	All Property	Sales/Appraisals	12.20	1.02	91.50	91.50			
	A	2020	Residential	Sales Only	11.99	1.02			91.50		
254000	Madison										
	A	2019	All Property	Sales/Appraisals	21.39	0.98	72.50	72.50			
	A	2020	Residential	Sales Only	20.00	1.06			68.66		
254200	Nelson										
	A	2017	All Property	Sales/Appraisals	22.30	0.97	94.00	94.00			
	A	2020	Residential	Sales Only	17.68	1.07			94.00		
254400	Smithfield										
	A	2017	All Property	Sales/Appraisals	22.30	0.97	94.00	94.00			
	A	2020	Residential	Sales Only	17.68	1.07			94.00		
254600	Stockbridge										
	A	2019	All Property	Sales/Appraisals	12.20	1.02	91.50	91.50			
	A	2020	Residential	Sales Only	11.99	1.02			91.50		
254800	Sullivan										
	B	2016	All Property	Sales/Appraisals	10.40	1.01	87.00	87.00			
	B	2020	Residential	Sales Only	9.85	1.00			87.00		

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B60

**County of Monroe**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2021 State Eq. Rate	2021 Locally Stated Assmnt. Ratio ***	2021 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
261400	Rochester										
	C	2020	All Property	Review of Reassessment			100.00	100.00			
	C	2020	Residential	Review of Reassessment					92.55		
262000	Brighton										
	C	2018	All Property	Review of Reassessment			95.00	95.00			
	C	2018	Residential	Review of Reassessment					95.00		
262200	Chili										
	C	2021	All Property	Review of Reassessment			100.00	100.00		2022	yes
	C	2021	Residential	Review of Reassessment					100.00	2022	yes
262400	Clarkson										
	B	2019	All Property	Review of Reassessment			95.00	95.00		2022	yes
	B	2019	Residential	Review of Reassessment					95.00	2022	yes
262600	Gates										
	C	2020	All Property	Review of Reassessment			100.00	100.00			
	C	2020	Residential	Review of Reassessment					100.00		
262800	Greece										
	C	2021	All Property	Review of Reassessment			100.00	100.00		2022	yes
	C	2021	Residential	Review of Reassessment					100.00	2022	yes
263000	Hamlin										
	B	2016	All Property	Sales/Appraisals	12.01	1.03	86.00	86.00		2022	
	B	2020	Residential	Sales Only	11.11	1.01			86.00	2022	
263200	Henrietta										
	C	2021	All Property	Review of Reassessment			100.00	100.00		2022	
	C	2021	Residential	Review of Reassessment					100.00	2022	
263400	Irondequoit										
	C	2018	All Property	Review of Reassessment			88.00	88.00		2022	
	C	2018	Residential	Review of Reassessment					88.00	2022	
263600	Mendon										
	B	2017	All Property	Review of Reassessment			93.00	93.00			
	B	2017	Residential	Review of Reassessment					93.00		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B61

**County of Monroe**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2021 State Eq. Rate	2021 Locally Stated Assmnt. Ratio ***	2021 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
263800	Ogden										
	C	2018	All Property	Review of Reassessment			93.00	93.00			
	C	2018	Residential	Review of Reassessment					93.00		
264000	Parma										
	B	2019	All Property	Review of Reassessment			91.00	91.00			
	B	2019	Residential	Review of Reassessment					91.00		
264200	Penfield										
	C	2018	All Property	Sales/Appraisals	9.61	1.02	85.00	85.00		2022	
	C	2020	Residential	Sales Only	9.31	1.00			85.00	2022	
264400	Perinton										
	C	2019	All Property	Review of Reassessment			93.00	93.00		2022	
	C	2019	Residential	Review of Reassessment					93.00	2022	
264600	Pittsford										
	C	2018	All Property	Review of Reassessment			91.00	91.00			
	C	2018	Residential	Review of Reassessment					91.00		
264800	Riga										
	B	2018	All Property	Review of Reassessment			90.00	90.00		2022	
	B	2018	Residential	Review of Reassessment					90.00	2022	
265000	Rush										
	B	2021	All Property	Review of Reassessment			100.00	100.00			
	B	2021	Residential	Review of Reassessment					100.00		
265200	Sweden										
	C	2021	All Property	Review of Reassessment			100.00	100.00		2022	
	C	2021	Residential	Review of Reassessment					100.00	2022	
265400	Webster										
	C	2016	All Property	Sales/Appraisals	10.69	1.03	72.00	72.00			
	C	2020	Residential	Sales Only	10.36	0.99			73.68		
265600	Wheatland										
	B	2018	All Property	Review of Reassessment			89.00	89.00		2022	
	B	2018	Residential	Review of Reassessment					89.00	2022	

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B62

**County of Monroe**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2021 State Eq. Rate</b>	<b>2021 Locally Stated Assmnt. Ratio ***</b>	<b>2021 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
265800	East Rochester										
	C	2018	All Property	Review of Reassessment			97.00	97.00			
	C	2018	Residential	Review of Reassessment					91.29		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B63

**County of Montgomery**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2021 State Eq. Rate	2021 Locally Stated Assmnt. Ratio ***	2021 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
270100	Amsterdam										
	C	2019	All Property	Sales/Appraisals	27.48	1.09	60.00	60.00			
	C	2020	Residential	Sales Only	29.12	1.12			55.05		
272000	Amsterdam										
	B	2019	All Property	Sales/Appraisals	26.59	0.98	9.00	9.00			
	B	2020	Residential	Sales Only	26.07	1.07			8.09		
272200	Canajoharie										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2022	
	A	2020	Residential	Review of Reassessment					100.00	2022	
272400	Charleston										
	A	2018	All Property	Sales/Appraisals	25.82	1.18	93.00	93.00			
	A	2020	Residential	Sales Only	20.01	1.08			93.00		
272600	Florida										
	A	2018	All Property	Review of Reassessment			100.00	100.00		2022	yes
	A	2018	Residential	Review of Reassessment					100.00	2022	yes
272800	Glen										
	A	2019	All Property	Sales/Appraisals	17.58	1.00	53.60	53.60			
	A	2019	Residential	Sales/Appraisals	15.27	1.01			53.60		
273000	Minden										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					93.16		
273200	Mohawk										
	B	2018	All Property	Sales/Appraisals	19.88	1.04	89.60	89.60			
	B	2020	Residential	Sales Only	18.58	1.04			89.60		
273400	Palatine										
	A	2019	All Property	CAMA/Appraisals	21.44	1.14	51.75	51.75			
	A	2020	Residential	CAMA	18.55	1.05			51.75		
273600	Root										
	A	2018	All Property	Sales/Appraisals	25.82	1.18	93.00	93.00			
	A	2020	Residential	Sales Only	20.01	1.08			93.00		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B64

**County of Montgomery**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2021 State Eq. Rate</b>	<b>2021 Locally Stated Assmnt. Ratio ***</b>	<b>2021 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
273800	St Johnsville										
	B	2019	All Property	Sales/Appraisals	20.51	1.04	32.00	32.00			
	B	2019	Residential	Sales/Appraisals	12.96	1.01			30.37		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B65

**County of Nassau**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2021 State Eq. Rate</b>	<b>2021 Locally Stated Assmnt. Ratio ***</b>	<b>2021 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
280000	Nassau County,	County Roll									
	C	2021	1	Review of Reassessment			0.10	0.10		2023	
	C	2021	2	Review of Reassessment			0.77	1.00		2023	
	C	2021	3	Review of Reassessment			1.00	1.00		2023	
	C	2021	4	Review of Reassessment			0.80	1.00		2023	
280500	Glen Cove										
	C	2019	All Property	Review of Reassessment			97.00	97.00		2022	
	C	2019	Residential	Review of Reassessment					97.00	2022	
280900	Long Beach										
	C	2018	All Property	Sales/Appraisals	12.27	1.03	3.27	3.27			
	C	2020	Residential	Sales Only	11.16	1.01			3.27		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B66

**County of Niagara**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2021 State Eq. Rate	2021 Locally Stated Assmnt. Ratio ***	2021 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
290900	Lockport										
	C	2018	All Property	Sales/Appraisals	26.22	1.14	67.00	67.00		2022	
	C	2020	Residential	Sales Only	27.00	1.11			70.23	2022	
291100	Niagara Falls										
	C	2016	All Property	Sales/Appraisals	29.53	1.18	67.00	67.00			
	C	2020	Residential	Sales Only	29.53	1.15			67.00		
291200	North Tonawanda										
	C	2016	All Property	CAMA/Appraisals	8.50	1.01	65.00	65.00			
	C	2020	Residential	CAMA	8.04	1.00			65.00		
292000	Cambria										
	B	2017	All Property	Review of Reassessment			82.00	82.00			
	B	2017	Residential	Review of Reassessment					82.00		
292200	Hartland										
	A	2018	All Property	CAMA/Appraisals	12.67	1.03	81.00	81.00			
	A	2020	Residential	CAMA	13.00	1.02			81.00		
292400	Lewiston										
	C	2018	All Property	CAMA/Appraisals	10.58	1.00	56.00	56.00			
	C	2020	Residential	CAMA	10.59	1.00			56.00		
292600	Lockport										
	C	2020	All Property	Review of Reassessment			88.00	88.00		2022	
	C	2020	Residential	Review of Reassessment					88.00	2022	
292800	Newfane										
	B	2018	All Property	Sales/Appraisals	20.15	1.07	65.00	65.00			
	B	2020	Residential	Sales Only	19.69	1.06			65.00		
293000	Niagara										
	C	2018	All Property	Sales/Appraisals	23.22	1.10	46.00	46.00			
	C	2020	Residential	Sales Only	23.57	1.07			49.02		
293200	Pendleton										
	B	2016	All Property	Sales/Appraisals	16.62	1.04	67.00	67.00			
	B	2020	Residential	Sales Only	16.78	1.05			67.00		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B67

**County of Niagara**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2021 State Eq. Rate</b>	<b>2021 Locally Stated Assmnt. Ratio ***</b>	<b>2021 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
293400	Porter										
	B	2018	All Property	Sales/Appraisals	16.16	1.02	66.00	66.00			
	B	2020	Residential	Sales Only	15.19	1.02			66.00		
293600	Royalton										
	B	2018	All Property	CAMA/Appraisals	12.67	1.03	81.00	81.00			
	B	2020	Residential	CAMA	13.00	1.02			81.00		
293800	Somerset										
	A	2018	All Property	Sales/Appraisals	22.56	1.04	71.00	71.00			
	A	2020	Residential	Sales Only	21.31	1.07			71.00		
294000	Wheatfield										
	C	2018	All Property	Sales/Appraisals	12.65	1.01	52.00	52.00			
	C	2020	Residential	Sales Only	12.41	1.02			52.00		
294200	Wilson										
	B	2016	All Property	Sales/Appraisals	29.53	1.18	67.00	67.00			
	B	2020	Residential	Sales Only	29.53	1.15			67.00		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B68

**County of Oneida**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2021 State Eq. Rate	2021 Locally Stated Assmnt. Ratio ***	2021 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
301300	Rome										
	C	2017	All Property	Sales/Appraisals	27.73	1.03	61.03	61.03			
	C	2020	Residential	Sales Only	26.65	1.12			53.06		
301400	Sherrill										
	C	2017	All Property	Sales/Appraisals	12.39	0.97	61.00	61.00			
	C	2020	Residential	Sales Only	9.53	1.01			56.73		
301600	Utica										
	C	2017	All Property	Sales/Appraisals	23.39	1.05	54.50	54.50			
	C	2020	Residential	Sales Only	22.34	1.08			50.01		
302000	Annsville										
	A	2019	All Property	Sales/Appraisals	62.12	1.02	58.95	58.95			
	A	2019	Residential	Sales/Appraisals	56.92	1.41			52.18		
302200	Augusta										
	A	2017	All Property	Sales/Appraisals	23.56	0.95	57.00	57.00			
	A	2017	Residential	Sales/Appraisals	13.85	1.03			62.45		
302400	Ava										
	A	2019	All Property	Sales/Appraisals	17.83	1.09	92.00	92.00			
	A	2019	Residential	Sales/Appraisals	16.62	1.06			92.00		
302600	Boonville										
	A	2017	All Property	Sales/Appraisals	29.18	0.96	60.00	60.00			
	A	2020	Residential	Sales Only	31.31	1.16			56.49		
302800	Bridgewater										
	A	2017	All Property	Sales/Appraisals	40.27	1.04	92.00	92.00			
	A	2017	Residential	Sales/Appraisals	33.22	1.14			95.51		
303000	Camden										
	A	2017	All Property	CAMA/Appraisals	22.05	1.04	2.20	2.20			
	A	2020	Residential	CAMA	22.48	1.05			2.14		
303200	Deerfield										
	B	2019	All Property	Sales/Appraisals	19.89	1.03	12.50	12.50			
	B	2020	Residential	Sales Only	19.35	1.04			11.87		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B69

**County of Oneida**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2021 State Eq. Rate	2021 Locally Stated Assmnt. Ratio ***	2021 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
303400	Florence										
	A	2017	All Property	Sales/Appraisals	46.12	1.00	16.25	16.25			
	A	2017	Residential	Sales/Appraisals	47.47	1.22			14.83		
303600	Floyd										
	B	2017	All Property	Sales/Appraisals	28.50	1.06	81.00	81.00			
	B	2020	Residential	Sales Only	25.78	1.13			81.00		
303800	Forestport										
	A	2017	All Property	Sales/Appraisals	33.30	1.15	80.00	80.00			
	A	2020	Residential	Sales Only	25.74	1.09			80.00		
304000	Kirkland										
	B	2017	All Property	Sales/Appraisals	22.84	1.06	54.00	54.00			
	B	2020	Residential	Sales Only	23.29	1.07			51.48		
304200	Lee										
	B	2017	All Property	Sales/Appraisals	31.37	0.87	2.88	2.88			
	B	2020	Residential	Sales Only	31.32	1.18			2.63		
304400	Marcy										
	B	2017	All Property	Sales/Appraisals	17.05	0.83	68.00	68.00			
	B	2020	Residential	Sales Only	15.51	1.04			56.94		
304600	Marshall										
	A	2019	All Property	CAMA/Appraisals	20.82	0.99	59.00	59.00			
	A	2020	Residential	CAMA	15.26	1.02			59.00		
304800	New Hartford										
	C	2017	All Property	Sales/Appraisals	17.11	0.93	70.00	70.00			
	C	2020	Residential	Sales Only	15.76	1.01			60.96		
305000	Paris										
	B	2019	All Property	Sales/Appraisals	16.76	1.00	79.50	79.50			
	B	2020	Residential	Sales Only	12.14	1.01			79.50		
305200	Remsen										
	A	2019	All Property	CAMA/Appraisals	62.26	1.21	50.00	50.00			
	A	2020	Residential	CAMA	27.88	1.08			50.00		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B70

**County of Oneida**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2021 State Eq. Rate</b>	<b>2021 Locally Stated Assmnt. Ratio ***</b>	<b>2021 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
305400	Sangerfield										
	A	2017	All Property	Sales/Appraisals	23.47	1.06	54.10	54.10			
	A	2020	Residential	Sales Only	18.82	1.06			53.83		
305600	Steuben										
	A	2019	All Property	Sales/Appraisals	50.86	1.20	84.00	84.00			
	A	2019	Residential	Sales/Appraisals	51.18	1.36			86.41		
305800	Trenton										
	B	2017	All Property	Sales/Appraisals	17.10	0.99	60.00	60.00			
	B	2020	Residential	Sales Only	17.33	1.05			55.81		
306000	Vernon										
	B	2017	All Property	Sales/Appraisals	15.96	1.03	61.00	61.00			
	B	2020	Residential	Sales Only	15.23	1.03			57.94		
306200	Verona										
	A	2017	All Property	Sales/Appraisals	29.47	1.08	63.00	63.00			
	A	2020	Residential	Sales Only	23.80	1.08			63.00		
306400	Vienna										
	A	2017	All Property	Sales/Appraisals	25.38	1.16	52.00	52.00			
	A	2020	Residential	Sales Only	25.33	1.12			52.00		
306600	Western										
	A	2019	All Property	Sales/Appraisals	37.73	0.68	50.00	50.00			
	A	2019	Residential	Sales/Appraisals	22.67	1.06			50.00		
306800	Westmoreland										
	B	2017	All Property	Sales/Appraisals	32.32	1.15	53.00	53.00			
	B	2020	Residential	Sales Only	32.31	1.15			53.02		
307000	Whitestown										
	C	2017	All Property	Sales/Appraisals	26.97	1.16	58.00	58.00			
	C	2020	Residential	Sales Only	27.20	1.13			58.00		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B71

**County of Onondaga**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2021 State Eq. Rate	2021 Locally Stated Assmnt. Ratio ***	2021 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
311500	Syracuse										
	C	2019	All Property	Sales/Appraisals	17.58	1.00	74.50	74.50			
	C	2020	Residential	Sales Only	17.83	1.06			66.93		
312000	Camillus										
	C	2021	All Property	Review of Reassessment			100.00	100.00		2022	
	C	2021	Residential	Review of Reassessment					100.00	2022	
312200	Cicero										
	C	2020	All Property	Review of Reassessment			96.00	96.00			
	C	2020	Residential	Review of Reassessment					90.28		
312400	Clay										
	C	2019	All Property	Sales/Appraisals	10.85	0.99	3.67	3.67			
	C	2020	Residential	Sales Only	10.55	0.99			3.52		
312600	Dewitt										
	C	2021	All Property	Review of Reassessment			100.00	100.00		2022	
	C	2021	Residential	Review of Reassessment					100.00	2022	
312800	Elbridge										
	B	2015	All Property	Sales/Appraisals	6.50	0.99	95.00	95.00			
	B	2020	Residential	Sales Only	5.02	1.01			95.00		
313000	Fabius										
	A	2019	All Property	Sales/Appraisals	21.69	1.03	89.00	89.00			
	A	2020	Residential	Sales Only	8.59	0.99			86.71		
313200	Geddes										
	C	2019	All Property	Sales/Appraisals	17.93	0.98	77.83	77.83			
	C	2020	Residential	Sales Only	17.61	1.01			71.56		
313400	LaFayette										
	B	2017	All Property	CAMA/Appraisals	13.98	1.02	83.00	83.00			
	B	2020	Residential	CAMA	14.45	1.02			78.90		
313600	Lysander										
	B	2021	All Property	Review of Reassessment			100.00	100.00		2022	
	B	2021	Residential	Review of Reassessment					100.00	2022	

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B72

**County of Onondaga**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2021 State Eq. Rate</b>	<b>2021 Locally Stated Assmnt. Ratio ***</b>	<b>2021 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
313800	Manlius										
	C	2021	All Property	Review of Reassessment			100.00	100.00		2022	
	C	2021	Residential	Review of Reassessment					100.00	2022	
314000	Marcellus										
	B	2021	All Property	Review of Reassessment			100.00	100.00			
	B	2021	Residential	Review of Reassessment					100.00		
314200	Onondaga										
	B	2018	All Property	Sales/Appraisals	11.92	1.00	89.50	89.50			
	B	2020	Residential	Sales Only	11.87	1.00			85.66		
314400	Otisco										
	A	2019	All Property	Sales/Appraisals	27.98	1.13	1.86	1.86			
	A	2019	Residential	Sales/Appraisals	26.62	1.13			1.79		
314600	Pompey										
	B	2019	All Property	Sales/Appraisals	21.69	1.03	89.00	89.00			
	B	2020	Residential	Sales Only	8.59	0.99			86.71		
314800	Salina										
	C	2021	All Property	Review of Reassessment			100.00	100.00		2022	
	C	2021	Residential	Review of Reassessment					100.00	2022	
315000	Skaneateles										
	B	2018	All Property	Sales/Appraisals	13.12	1.00	85.00	85.00			
	B	2020	Residential	Sales Only	12.76	1.00			82.04		
315200	Spafford										
	A	2016	All Property	Sales/Appraisals	20.44	1.08	78.00	78.00			
	A	2020	Residential	Sales Only	13.95	1.02			78.09		
315400	Tully										
	B	2021	All Property	Review of Reassessment			100.00	100.00		2022	
	B	2021	Residential	Review of Reassessment					100.00	2022	
315600	Van Buren										
	B	2021	All Property	Review of Reassessment			100.00	100.00		2022	
	B	2021	Residential	Review of Reassessment					100.00	2022	

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B73

**County of Ontario**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2021 State Eq. Rate	2021 Locally Stated Assmnt. Ratio ***	2021 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
320200	Canandaigua										
	C	2021	All Property	Review of Reassessment			100.00	100.00			
	C	2021	Residential	Review of Reassessment					100.00		
320500	Geneva										
	C	2020	All Property	Review of Reassessment			100.00	100.00			
	C	2020	Residential	Review of Reassessment					94.25		
322000	Bristol										
	A	2019	All Property	Review of Reassessment			97.00	97.00			
	A	2019	Residential	Review of Reassessment					91.12		
322200	Canadice										
	A	2020	All Property	Review of Reassessment			97.00	97.00			
	A	2020	Residential	Review of Reassessment					90.57		
322400	Canandaigua										
	B	2018	All Property	Review of Reassessment			95.00	95.00		2022	yes
	B	2018	Residential	Review of Reassessment					95.00	2022	yes
322600	East Bloomfield										
	B	2021	All Property	Review of Reassessment			100.00	100.00			
	B	2021	Residential	Review of Reassessment					100.00		
322800	Farmington										
	B	2019	All Property	Review of Reassessment			95.00	95.00		2022	yes
	B	2019	Residential	Review of Reassessment					88.72	2022	yes
323000	Geneva										
	B	2019	All Property	Review of Reassessment			96.00	96.00			
	B	2019	Residential	Review of Reassessment					89.30		
323200	Gorham										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		
323400	Hopewell										
	B	2020	All Property	Review of Reassessment			100.00	100.00			
	B	2020	Residential	Review of Reassessment					92.63		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B74

**County of Ontario**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2021 State Eq. Rate</b>	<b>2021 Locally Stated Assmnt. Ratio ***</b>	<b>2021 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
323600	Manchester										
	B	2021	All Property	Review of Reassessment			100.00	100.00			
	B	2021	Residential	Review of Reassessment					100.00		
323800	Naples										
	A	2021	All Property	Review of Reassessment			100.00	100.00			
	A	2021	Residential	Review of Reassessment					100.00		
324000	Phelps										
	B	2021	All Property	Review of Reassessment			100.00	100.00			
	B	2021	Residential	Review of Reassessment					100.00		
324200	Richmond										
	A	2019	All Property	Review of Reassessment			90.00	90.00		2022	yes
	A	2019	Residential	Review of Reassessment					90.00	2022	yes
324400	Seneca										
	A	2020	All Property	Review of Reassessment			100.00	100.00		2022	yes
	A	2020	Residential	Review of Reassessment					94.06	2022	yes
324600	South Bristol										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		
324800	Victor										
	C	2019	All Property	Review of Reassessment			99.00	99.00			
	C	2019	Residential	Review of Reassessment					99.00		
325000	West Bloomfield										
	A	2018	All Property	Review of Reassessment			89.00	89.00		2022	yes
	A	2018	Residential	Review of Reassessment					89.00	2022	yes

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B75

**County of Orange**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2021 State Eq. Rate	2021 Locally Stated Assmnt. Ratio ***	2021 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
330900	Middletown										
	C	2019	All Property	Sales/Appraisals	13.81	1.01	13.00	13.00			
	C	2020	Residential	Sales Only	16.00	1.02			13.00		
331100	Newburgh										
	C	2021	All Property	Review of Reassessment			100.00	100.00		2022	yes
	C	2021	Residential	Review of Reassessment					100.00	2022	yes
331300	Port Jervis										
	C	2019	All Property	Sales/Appraisals	21.54	1.12	37.68	37.68			
	C	2020	Residential	Sales Only	22.08	1.08			38.02		
332000	Blooming Grove										
	C	2019	All Property	Sales/Appraisals	15.42	1.03	14.52	14.52			
	C	2020	Residential	Sales Only	15.23	1.04			14.52		
332200	Chester										
	C	2019	All Property	Sales/Appraisals	13.31	1.12	55.40	55.40			
	C	2020	Residential	Sales Only	13.24	1.02			57.89		
332400	Cornwall										
	C	2017	All Property	Review of Reassessment			93.00	93.00			
	C	2017	Residential	Review of Reassessment					93.00		
332600	Crawford										
	B	2019	All Property	Sales/Appraisals	16.65	1.01	35.13	35.13			
	B	2020	Residential	Sales Only	16.94	1.00			35.13		
332800	Deerpark										
	B	2019	All Property	Sales/Appraisals	24.68	1.11	55.60	55.60			
	B	2020	Residential	Sales Only	24.84	1.10			55.60		
333000	Goshen										
	B	2019	All Property	Sales/Appraisals	10.70	1.01	56.00	56.00			
	B	2020	Residential	Sales Only	10.21	0.99			56.00		
333200	Greenville										
	B	2019	All Property	Sales/Appraisals	13.82	1.00	58.10	58.10			
	B	2020	Residential	Sales Only	12.86	1.00			58.10		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B76

**County of Orange**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2021 State Eq. Rate	2021 Locally Stated Assmnt. Ratio ***	2021 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
333400	Hamptonburgh										
	B	2019	All Property	Sales/Appraisals	11.88	1.01	93.50	93.50			
	B	2020	Residential	Sales Only	11.89	1.01			93.50		
333600	Highlands										
	C	2016	All Property	Sales/Appraisals	10.70	1.03	96.00	96.00			
	C	2020	Residential	Sales Only	10.86	1.02			96.00		
333800	Minisink										
	B	2019	All Property	Sales/Appraisals	13.67	1.02	44.70	44.70			
	B	2020	Residential	Sales Only	9.37	1.00			44.70		
334000	Monroe										
	C	2019	All Property	Sales/Appraisals	8.16	1.03	17.20	17.20			
	C	2020	Residential	Sales Only	8.22	1.01			17.20		
334200	Montgomery										
	C	2019	All Property	Sales/Appraisals	11.69	1.06	56.00	56.00			
	C	2020	Residential	Sales Only	11.36	1.00			59.45		
334400	Mount Hope										
	B	2019	All Property	Sales/Appraisals	10.66	1.05	52.00	52.00			
	B	2020	Residential	Sales Only	8.85	1.01			52.00		
334600	Newburgh										
	C	2019	All Property	Sales/Appraisals	16.91	0.95	28.25	28.25			
	C	2020	Residential	Sales Only	14.40	1.00			24.67		
334800	New Windsor										
	C	2019	All Property	Sales/Appraisals	15.20	1.02	14.49	14.49			
	C	2020	Residential	Sales Only	13.28	1.02			14.49		
335000	Tuxedo										
	A	2019	All Property	Sales/Appraisals	15.78	0.96	16.20	16.20			
	A	2020	Residential	Sales Only	13.90	1.00			16.20		
335200	Walkkill										
	C	2019	All Property	Sales/Appraisals	11.07	1.00	18.00	18.00			
	C	2020	Residential	Sales Only	10.58	1.00			18.00		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B77

**County of Orange**

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335400	Warwick										
	B	2019	All Property	Sales/Appraisals	13.11	1.02	12.50	12.50			
	B	2020	Residential	Sales Only	13.26	1.01			12.50		
335600	Wawayanda										
	B	2019	All Property	Sales/Appraisals	11.56	0.99	59.50	59.50			
	B	2020	Residential	Sales Only	11.61	1.00			59.50		
335800	Woodbury										
	B	2019	All Property	Sales/Appraisals	8.47	1.00	37.00	37.00			
	B	2020	Residential	Sales Only	8.14	1.00			37.00		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B78

**County of Orleans**

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342000	Albion										
	B	2019	All Property	Review of Reassessment			89.00	89.00		2022	
	B	2019	Residential	Review of Reassessment					84.61	2022	
342200	Barre										
	A	2021	All Property	Review of Reassessment			100.00	100.00		2022	yes
	A	2021	Residential	Review of Reassessment					100.00	2022	yes
342400	Carlton										
	A	2019	All Property	Review of Reassessment			92.00	92.00		2022	
	A	2019	Residential	Review of Reassessment					92.00	2022	
342600	Clarendon										
	A	2019	All Property	Review of Reassessment			87.00	87.00		2022	yes
	A	2019	Residential	Review of Reassessment					87.00	2022	yes
342800	Gaines										
	A	2019	All Property	Review of Reassessment			89.00	89.00		2022	
	A	2019	Residential	Review of Reassessment					84.61	2022	
343000	Kendall										
	A	2019	All Property	Review of Reassessment			95.00	95.00		2022	
	A	2019	Residential	Review of Reassessment					95.00	2022	
343200	Murray										
	B	2019	All Property	Review of Reassessment			92.00	92.00		2022	
	B	2019	Residential	Review of Reassessment					92.00	2022	
343400	Ridgeway										
	B	2018	All Property	Review of Reassessment			88.00	88.00		2022	
	B	2018	Residential	Review of Reassessment					80.50	2022	
343600	Shelby										
	B	2018	All Property	Review of Reassessment			90.00	90.00		2022	
	B	2018	Residential	Review of Reassessment					81.60	2022	
343800	Yates										
	A	2019	All Property	Review of Reassessment			97.00	97.00		2022	yes
	A	2019	Residential	Review of Reassessment					97.00	2022	yes

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B79

**County of Oswego**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2021 State Eq. Rate</b>	<b>2021 Locally Stated Assmnt. Ratio ***</b>	<b>2021 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
350400	Fulton										
	C	2017	All Property	Sales/Appraisals	17.11	1.04	86.06	91.00		2022	
	C	2020	Residential	Sales Only	17.96	1.07			86.30	2022	
351200	Oswego										
	C	2018	All Property	CAMA/Appraisals	12.72	1.01	100.00	100.00			
	C	2020	Residential	CAMA	12.97	1.00			96.10		
352000	Albion										
	A	2021	All Property	Review of Reassessment			100.00	100.00			
	A	2021	Residential	Review of Reassessment					100.00		
352200	Amboy										
	A	2019	All Property	CAMA/Appraisals	24.05	1.06	92.00	92.00			
	A	2020	Residential	CAMA	18.81	1.04			86.70		
352400	Boylston										
	A	2017	All Property	CAMA/Appraisals	16.79	1.05	83.00	83.00			
	A	2020	Residential	CAMA	17.04	1.01			75.95		
352600	Constantia										
	A	2017	All Property	Sales/Appraisals	22.20	1.11	91.00	91.00			
	A	2020	Residential	Sales Only	19.72	1.08			87.37		
352800	Granby										
	B	2018	All Property	Review of Reassessment			93.00	93.00		2022	yes
	B	2018	Residential	Review of Reassessment					88.80	2022	yes
353000	Hannibal										
	B	2016	All Property	Sales/Appraisals	25.15	1.05	87.50	87.50			
	B	2020	Residential	Sales Only	20.17	1.07			83.88		
353200	Hastings										
	B	2021	All Property	Review of Reassessment			100.00	100.00			
	B	2021	Residential	Review of Reassessment					100.00		
353400	Mexico										
	B	2017	All Property	CAMA/Appraisals	13.82	1.01	91.00	91.00			
	B	2020	Residential	CAMA	13.61	1.01			88.19		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B80

**County of Oswego**

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353600	Minetto										
	B	2018	All Property	Sales/Appraisals	10.73	0.89	100.00	100.00			
	B	2020	Residential	Sales Only	10.15	1.02			95.76		
353800	New Haven										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.07		
354000	Orwell										
	A	2017	All Property	Review of Reassessment			94.00	94.00			
	A	2017	Residential	Review of Reassessment					86.20		
354200	Oswego										
	B	2018	All Property	Sales/Appraisals	9.49	1.02	92.00	92.00			
	B	2020	Residential	Sales Only	9.25	1.03			88.36		
354400	Palermo										
	A	2017	All Property	Sales/Appraisals	10.15	0.94	92.00	92.00		2022	
	A	2020	Residential	Sales Only	10.18	1.00			88.31	2022	
354600	Parish										
	A	2018	All Property	CAMA/Appraisals	14.07	1.03	88.00	88.00			
	A	2020	Residential	CAMA	14.37	1.03			82.26		
354800	Redfield										
	A	2018	All Property	Sales/Appraisals	19.43	1.00	93.00	93.00			
	A	2020	Residential	Sales Only	13.86	1.05			93.38		
355000	Richland										
	A	2019	All Property	Sales/Appraisals	22.81	1.09	79.00	79.00			
	A	2020	Residential	Sales Only	22.99	1.06			77.11		
355200	Sandy Creek										
	A	2017	All Property	Sales/Appraisals	23.50	1.00	92.00	92.00			
	A	2020	Residential	Sales Only	19.63	1.05			92.20		
355400	Schroepfel										
	B	2017	All Property	Sales/Appraisals	17.42	1.07	75.00	75.00			
	B	2020	Residential	Sales Only	16.41	1.07			73.38		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B81

**County of Oswego**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2021 State Eq. Rate</b>	<b>2021 Locally Stated Assmnt. Ratio ***</b>	<b>2021 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
355600	Scriba										
	B	2018	All Property	Review of Reassessment			90.00	90.00			
	B	2018	Residential	Review of Reassessment					85.57		
355800	Volney										
	B	2017	All Property	Review of Reassessment			92.50	92.50			
	B	2017	Residential	Review of Reassessment					85.64		
356000	West Monroe										
	B	2021	All Property	Review of Reassessment			100.00	100.00		2022	yes
	B	2021	Residential	Review of Reassessment					100.00	2022	yes
356200	Williamstown										
	A	2019	All Property	CAMA/Appraisals	40.09	0.92	91.00	91.00		2022	
	A	2020	Residential	CAMA	23.16	1.05			85.76	2022	

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B82

**County of Otsego**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2021 State Eq. Rate</b>	<b>2021 Locally Stated Assmnt. Ratio ***</b>	<b>2021 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
361200	Oneonta										
	C	2019	All Property	CAMA/Appraisals	9.84	1.00	100.00	100.00			
	C	2020	Residential	CAMA	10.04	1.01			96.85		
362000	Burlington										
	A	2017	All Property	Sales/Appraisals	36.02	1.02	49.00	49.00			
	A	2017	Residential	Sales/Appraisals	20.90	1.04			51.04		
362200	Butternuts										
	A	2017	All Property	Sales/Appraisals	20.21	0.99	100.00	100.00			
	A	2017	Residential	Sales/Appraisals	15.97	1.03			100.16		
362400	Cherry Valley										
	A	2018	All Property	Sales/Appraisals	10.59	1.01	100.00	100.00			
	A	2018	Residential	Sales/Appraisals	15.79	1.04			95.23		
362600	Decatur										
	A	2016	All Property	Sales/Appraisals	21.60	1.05	50.00	50.00			
	A	2016	Residential	Sales/Appraisals	20.22	1.03			50.00		
362800	Edmeston										
	A	2017	All Property	Sales/Appraisals	33.38	1.03	52.50	52.50			
	A	2017	Residential	Sales/Appraisals	27.82	1.10			55.00		
363000	Exeter										
	A	2017	All Property	Sales/Appraisals	27.48	1.13	48.00	48.00			
	A	2017	Residential	Sales/Appraisals	21.98	1.11			47.64		
363200	Hartwick										
	A	2019	All Property	Sales/Appraisals	15.32	1.03	100.00	100.00			
	A	2019	Residential	Sales/Appraisals	16.53	1.06			94.69		
363400	Laurens										
	A	2018	All Property	Sales/Appraisals	23.99	1.05	90.00	90.00			
	A	2018	Residential	Sales/Appraisals	18.31	1.05			87.25		
363600	Maryland										
	A	2017	All Property	Sales/Appraisals	6.27	1.01	100.00	100.00			
	A	2017	Residential	Sales/Appraisals	6.27	1.01			94.77		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B83

**County of Otsego**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2021 State Eq. Rate	2021 Locally Stated Assmnt. Ratio ***	2021 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
363800	Middlefield										
	A	2018	All Property	CAMA/Appraisals	16.05	1.04	67.00	67.00			
	A	2020	Residential	CAMA	19.18	1.04			64.42		
364000	Milford										
	A	2019	All Property	Sales/Appraisals	17.61	1.03	97.00	97.00			
	A	2020	Residential	Sales Only	18.66	1.07			97.00		
364200	Morris										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					104.61		
364400	New Lisbon										
	A	2018	All Property	Sales/Appraisals	14.91	1.04	100.00	100.00			
	A	2018	Residential	Sales/Appraisals	19.29	1.02			93.66		
364600	Oneonta										
	B	2019	All Property	Sales/Appraisals	11.56	1.00	94.00	94.00			
	B	2020	Residential	Sales Only	11.90	1.01			90.28		
364800	Otego										
	A	2016	All Property	Sales/Appraisals	26.17	1.09	107.34	100.00			
	A	2020	Residential	Sales Only	23.61	1.08			110.54		
365000	Otsego										
	A	2019	All Property	Sales/Appraisals	12.83	1.02	100.00	100.00			
	A	2020	Residential	Sales Only	14.04	1.02			99.05		
365200	Pittsfield										
	A	2018	All Property	Sales/Appraisals	23.87	0.97	54.00	54.00			
	A	2018	Residential	Sales/Appraisals	18.65	1.00			54.82		
365400	Plainfield										
	A	2017	All Property	Sales/Appraisals	11.09	1.02	95.30	95.30			
	A	2017	Residential	Sales/Appraisals	12.34	1.00			92.99		
365600	Richfield										
	A	2017	All Property	Sales/Appraisals	19.60	1.05	86.50	86.50			
	A	2017	Residential	Sales/Appraisals	16.64	1.03			86.50		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B84

**County of Otsego**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2021 State Eq. Rate</b>	<b>2021 Locally Stated Assmnt. Ratio ***</b>	<b>2021 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
365800	Roseboom										
	A	2017	All Property	Review of Reassessment			100.00	100.00			
	A	2017	Residential	Review of Reassessment					106.72		
366000	Springfield										
	A	2016	All Property	CAMA/Appraisals	35.71	0.93	91.00	91.00			
	A	2020	Residential	CAMA	27.38	0.99			91.00		
366200	Unadilla										
	A	2017	All Property	Sales/Appraisals	30.07	1.10	63.00	63.00			
	A	2020	Residential	Sales Only	36.35	1.16			63.00		
366400	Westford										
	A	2016	All Property	Sales/Appraisals	10.22	1.01	98.00	98.00			
	A	2016	Residential	Sales/Appraisals	10.02	1.02			96.89		
366600	Worcester										
	A	2017	All Property	Sales/Appraisals	24.22	1.08	57.00	57.00			
	A	2017	Residential	Sales/Appraisals	22.59	1.06			57.00		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B85

**County of Putnam**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2021 State Eq. Rate</b>	<b>2021 Locally Stated Assmnt. Ratio ***</b>	<b>2021 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
372000	Carmel										
	C	2021	All Property	Review of Reassessment			100.00	100.00		2022	yes
	C	2021	Residential	Review of Reassessment					100.00	2022	yes
372200	Kent										
	B	2018	All Property	Review of Reassessment			90.55	90.55			
	B	2018	Residential	Review of Reassessment					84.82		
372400	Patterson										
	B	2021	All Property	Review of Reassessment			100.00	100.00		2022	
	B	2021	Residential	Review of Reassessment					100.00	2022	
372600	Philipstown										
	B	2018	All Property	Sales/Appraisals	17.52	1.05	44.60	44.60			
	B	2020	Residential	Sales Only	16.36	1.03			44.60		
372800	Putnam Valley										
	B	2021	All Property	Review of Reassessment			100.00	100.00		2022	
	B	2021	Residential	Review of Reassessment					100.00	2022	
373000	Southeast										
	C	2021	All Property	Review of Reassessment			100.00	100.00		2022	yes
	C	2021	Residential	Review of Reassessment					100.00	2022	yes

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B86

**County of Rensselaer**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2021 State Eq. Rate</b>	<b>2021 Locally Stated Assmnt. Ratio ***</b>	<b>2021 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
381400	Rensselaer										
	C	2016	All Property	Sales/Appraisals	26.54	1.07	21.60	21.60			
	C	2020	Residential	Sales Only	13.36	1.02			19.10		
381700	Troy										
	C	2016	All Property	Sales/Appraisals	16.33	1.00	84.50	84.50			
	C	2020	Residential	Sales Only	17.46	1.04			84.50		
382000	Berlin										
	A	2016	All Property	CAMA/Appraisals	16.65	1.02	27.80	27.80			
	A	2020	Residential	CAMA	20.54	1.01			27.80		
382200	Brunswick										
	B	2016	All Property	Sales/Appraisals	16.61	1.02	23.50	23.50			
	B	2020	Residential	Sales Only	12.94	1.04			23.50		
382400	East Greenbush										
	C	2018	All Property	Review of Reassessment			96.66	96.66			
	C	2018	Residential	Review of Reassessment					96.66		
382600	Grafton										
	A	2019	All Property	Review of Reassessment			95.95	95.95			
	A	2019	Residential	Review of Reassessment					95.95		
382800	Hoosick										
	B	2018	All Property	Review of Reassessment			100.00	100.00			
	B	2018	Residential	Review of Reassessment					100.00		
383000	Nassau										
	B	2016	All Property	Sales/Appraisals	19.26	1.09	71.50	71.50			
	B	2020	Residential	Sales Only	21.86	1.08			71.50		
383200	North Greenbush										
	C	2016	All Property	CAMA/Appraisals	10.89	1.00	21.25	21.25			
	C	2020	Residential	CAMA	10.16	0.99			21.25		
383400	Petersburgh										
	A	2016	All Property	CAMA/Appraisals	18.76	1.06	61.75	61.75			
	A	2020	Residential	CAMA	21.85	1.05			61.75		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B87

**County of Rensselaer**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2021 State Eq. Rate</b>	<b>2021 Locally Stated Assmnt. Ratio ***</b>	<b>2021 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
383600	Pittstown										
	A	2016	All Property	Sales/Appraisals	23.81	1.07	59.25	59.25			
	A	2020	Residential	Sales Only	26.30	1.08			59.25		
383800	Poestenkill										
	B	2016	All Property	Sales/Appraisals	10.76	1.00	22.50	22.50			
	B	2020	Residential	Sales Only	10.11	1.00			22.50		
384000	Sand Lake										
	B	2016	All Property	Sales/Appraisals	9.78	1.00	91.00	91.00			
	B	2020	Residential	Sales Only	9.53	1.01			91.00		
384200	Schaghticoke										
	B	2016	All Property	Sales/Appraisals	26.86	1.26	21.50	21.50			
	B	2020	Residential	Sales Only	21.65	1.08			21.50		
384400	Schodack										
	B	2017	All Property	Sales/Appraisals	11.63	1.00	89.75	89.75			
	B	2020	Residential	Sales Only	11.35	1.00			89.75		
384600	Stephentown										
	A	2021	All Property	Review of Reassessment			100.00	100.00			
	A	2021	Residential	Review of Reassessment					100.00		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B88

**County of Rockland**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2021 State Eq. Rate</b>	<b>2021 Locally Stated Assmnt. Ratio ***</b>	<b>2021 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
392000	Clarkstown										
	C	2018	All Property	Sales/Appraisals	9.10	1.00	30.35	30.35			
	C	2020	Residential	Sales Only	8.92	1.00			30.35		
392200	Haverstraw										
	C	2017	All Property	Sales/Appraisals	15.18	1.07	79.71	79.71			
	C	2020	Residential	Sales Only	12.28	1.03			73.75		
392400	Orangetown										
	C	2018	All Property	Sales/Appraisals	23.67	0.94	42.64	42.64			
	C	2020	Residential	Sales Only	24.16	0.97			42.64		
392600	Ramapo										
	C	2017	All Property	Sales/Appraisals	12.01	1.03	11.46	11.46			
	C	2020	Residential	Sales Only	10.32	1.02			11.46		
392800	Stony Point										
	C	2017	All Property	Sales/Appraisals	15.29	0.86	13.57	13.57			
	C	2020	Residential	Sales Only	15.08	1.02			12.27		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B89

**County of St Lawrence**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2021 State Eq. Rate	2021 Locally Stated Assmnt. Ratio ***	2021 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
401200	Ogdensburg										
	C	2019	All Property	Review of Reassessment			100.00	100.00			
	C	2019	Residential	Review of Reassessment					100.00		
402000	Brasher										
	A	2021	All Property	Review of Reassessment			100.00	100.00			
	A	2021	Residential	Review of Reassessment					100.00		
402200	Canton										
	B	2015	All Property	Sales/Appraisals	17.10	1.07	90.00	90.00			
	B	2020	Residential	Sales Only	16.33	1.06			90.00		
402400	Clare										
	A	2015	All Property	Sales/Appraisals	47.46	1.04	2.99	8.00			
	A	2015	Residential	Sales/Appraisals	34.28	1.08			3.78		
402600	Clifton										
	A	2018	All Property	Sales/Appraisals	32.65	1.10	90.00	90.00			
	A	2018	Residential	Sales/Appraisals	30.25	1.08			90.00		
402800	Colton										
	A	2018	All Property	CAMA/Appraisals	42.23	1.07	100.00	100.00			
	A	2020	Residential	CAMA	21.66	1.03			85.13		
403000	Dekalb										
	A	2016	All Property	CAMA/Appraisals	36.94	1.24	93.00	93.00			
	A	2020	Residential	CAMA	21.41	1.05			98.42		
403200	De Peyster										
	A	2018	All Property	CAMA/Appraisals	67.68	1.43	59.50	59.50		2022	
	A	2020	Residential	CAMA	23.75	1.05			77.02	2022	
403400	Edwards										
	A	2015	All Property	Sales/Appraisals	18.32	1.13	86.00	86.00			
	A	2015	Residential	Sales/Appraisals	15.61	1.05			93.43		
403600	Fine										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					107.05		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B90

**County of St Lawrence**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2021 State Eq. Rate</b>	<b>2021 Locally Stated Assmnt. Ratio ***</b>	<b>2021 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
403800	Fowler										
	A	2015	All Property	Sales/Appraisals	30.50	0.73	11.80	11.80			
	A	2015	Residential	Sales/Appraisals	27.91	1.19			9.09		
404000	Gouverneur										
	A	2018	All Property	Sales/Appraisals	34.39	1.26	93.00	93.00			
	A	2020	Residential	Sales Only	36.25	1.24			97.94		
404200	Hammond										
	A	2015	All Property	Sales/Appraisals	18.22	1.01	96.00	96.00			
	A	2020	Residential	Sales Only	11.93	1.08			96.00		
404400	Hermon										
	A	2021	All Property	Review of Reassessment			100.00	100.00			
	A	2021	Residential	Review of Reassessment					100.00		
404600	Hopkinton										
	A	2018	All Property	Sales/Appraisals	28.07	1.03	94.00	94.00			
	A	2018	Residential	Sales/Appraisals	21.75	1.11			101.53		
404800	Lawrence										
	A	2017	All Property	Review of Reassessment			100.00	100.00			
	A	2017	Residential	Review of Reassessment					100.00		
405000	Lisbon										
	A	2018	All Property	Sales/Appraisals	28.51	1.01	75.00	75.00			
	A	2020	Residential	Sales Only	8.93	1.05			75.74		
405200	Louisville										
	A	2017	All Property	Sales/Appraisals	20.33	1.05	81.00	81.00		2022	
	A	2020	Residential	Sales Only	19.67	1.04			81.00	2022	
405400	Macomb										
	A	2017	All Property	Sales/Appraisals	28.29	1.13	48.50	48.50			
	A	2017	Residential	Sales/Appraisals	28.87	1.13			49.04		
405600	Madrid										
	A	2016	All Property	Sales/Appraisals	20.17	0.94	84.00	84.00			
	A	2020	Residential	Sales Only	8.39	1.03			89.20		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B91

**County of St Lawrence**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2021 State Eq. Rate</b>	<b>2021 Locally Stated Assmnt. Ratio ***</b>	<b>2021 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
405800	Massena										
	B	2017	All Property	Sales/Appraisals	23.95	1.07	100.00	100.00			
	B	2020	Residential	Sales Only	24.31	1.10			100.00		
406000	Morristown										
	A	2017	All Property	CAMA/Appraisals	25.65	1.10	100.00	100.00			
	A	2020	Residential	CAMA	23.81	1.05			100.00		
406200	Norfolk										
	A	2016	All Property	Sales/Appraisals	36.52	1.04	79.00	79.00			
	A	2020	Residential	Sales Only	27.77	1.12			79.16		
406400	Oswegatchie										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
406600	Parishville										
	A	2015	All Property	Sales/Appraisals	36.29	0.72	6.09	6.09			
	A	2015	Residential	Sales/Appraisals	26.03	1.06			4.67		
406800	Piercefield										
	A	2016	All Property	Review of Reassessment			100.00	100.00			
	A	2016	Residential	Review of Reassessment					100.00		
407000	Pierrepont										
	A	2019	All Property	Sales/Appraisals	19.92	0.73	88.00	88.00			
	A	2020	Residential	Sales Only	17.72	1.06			77.39		
407200	Pitcairn										
	A	2021	All Property	Review of Reassessment			100.00	100.00			
	A	2021	Residential	Review of Reassessment					100.00		
407400	Potsdam										
	B	2016	All Property	Sales/Appraisals	23.57	1.09	90.00	90.00			
	B	2020	Residential	Sales Only	26.50	1.12			83.69		
407600	Rossie										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B92

**County of St Lawrence**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2021 State Eq. Rate	2021 Locally Stated Assmnt. Ratio ***	2021 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
407800	Russell										
	A	2018	All Property	Sales/Appraisals	41.48	0.94	70.00	70.00			
	A	2018	Residential	Sales/Appraisals	21.51	1.07			78.93		
408000	Stockholm										
	A	2017	All Property	Sales/Appraisals	32.56	1.14	83.00	83.00			
	A	2020	Residential	Sales Only	25.21	1.13			83.30		
408200	Waddington										
	A	2018	All Property	Sales/Appraisals	19.79	1.10	86.00	86.00			
	A	2020	Residential	Sales Only	17.65	1.07			86.00		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B93

**County of Saratoga**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2021 State Eq. Rate	2021 Locally Stated Assmnt. Ratio ***	2021 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
411000	Mechanicville										
	C	2019	All Property	Sales/Appraisals	14.20	1.04	93.00	93.00			
	C	2020	Residential	Sales Only	15.13	1.04			93.00		
411500	Saratoga Springs										
	C	2017	All Property	Sales/Appraisals	19.75	1.05	61.00	61.00			
	C	2020	Residential	Sales Only	19.16	1.05			61.00		
412000	Ballston										
	B	2017	All Property	Sales/Appraisals	10.09	1.02	85.30	85.30			
	B	2020	Residential	Sales Only	8.88	1.01			85.30		
412200	Charlton										
	B	2017	All Property	Sales/Appraisals	13.35	1.01	68.00	68.00			
	B	2020	Residential	Sales Only	11.69	1.02			68.00		
412400	Clifton Park										
	C	2017	All Property	Sales/Appraisals	12.15	0.98	51.00	51.00			
	C	2020	Residential	Sales Only	11.51	0.98			51.00		
412600	Corinth										
	B	2016	All Property	Sales/Appraisals	12.57	0.77	100.00	100.00			
	B	2020	Residential	Sales Only	11.78	1.01			100.00		
412800	Day										
	A	2019	All Property	Sales/Appraisals	34.03	1.18	55.75	55.75			
	A	2020	Residential	Sales Only	25.14	1.10			55.75		
413000	Edinburg										
	A	2019	All Property	Sales/Appraisals	38.35	1.22	44.37	44.37			
	A	2020	Residential	Sales Only	49.60	1.31			44.37		
413200	Galway										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
413400	Greenfield										
	B	2017	All Property	Sales/Appraisals	10.53	1.00	90.00	90.00			
	B	2020	Residential	Sales Only	10.46	1.00			90.00		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B94

**County of Saratoga**

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413600	Hadley										
	A	2017	All Property	CAMA/Appraisals	15.54	1.01	88.00	88.00			
	A	2020	Residential	CAMA	15.88	1.01			75.98		
413800	Halfmoon										
	C	2017	All Property	Sales/Appraisals	12.98	0.97	54.70	54.70			
	C	2020	Residential	Sales Only	11.01	0.98			54.70		
414000	Malta										
	C	2021	All Property	Review of Reassessment			100.00	100.00		2022	yes
	C	2021	Residential	Review of Reassessment					100.00	2022	yes
414200	Milton										
	C	2017	All Property	Sales/Appraisals	9.83	1.04	85.00	85.00			
	C	2020	Residential	Sales Only	8.99	1.02			85.00		
414400	Moreau										
	B	2021	All Property	Review of Reassessment			100.00	100.00		2022	
	B	2021	Residential	Review of Reassessment					100.00	2022	
414600	Northumberland										
	B	2018	All Property	Sales/Appraisals	16.22	1.03	83.50	83.50			
	B	2020	Residential	Sales Only	15.57	1.05			83.50		
414800	Providence										
	A	2019	All Property	Sales/Appraisals	23.43	0.94	83.00	83.00			
	A	2020	Residential	Sales Only	13.44	1.04			83.00		
415000	Saratoga										
	B	2018	All Property	Sales/Appraisals	15.75	1.04	90.00	90.00			
	B	2020	Residential	Sales Only	12.09	1.02			90.00		
415200	Stillwater										
	B	2019	All Property	Sales/Appraisals	16.43	0.97	86.00	86.00			
	B	2020	Residential	Sales Only	16.26	1.05			86.00		
415400	Waterford										
	C	2018	All Property	Review of Reassessment			93.00	93.00			
	C	2018	Residential	Review of Reassessment					93.00		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B95

**County of Saratoga**

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415600	Wilton										
	C	2017	All Property	Sales/Appraisals	7.91	1.01	89.00	89.00			
	C	2020	Residential	Sales Only	7.46	1.01			89.69		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B96

**County of Schenectady**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2021 State Eq. Rate</b>	<b>2021 Locally Stated Assmnt. Ratio ***</b>	<b>2021 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
421500	Schenectady										
	C	2016	All Property	Sales/Appraisals	17.83	1.01	90.70	90.70			
	C	2020	Residential	Sales Only	16.66	1.03			90.70		
422000	Duanesburg										
	A	2016	All Property	Sales/Appraisals	14.67	1.04	30.00	30.00			
	A	2020	Residential	Sales Only	11.48	1.02			30.00		
422200	Glenville										
	C	2017	All Property	Sales/Appraisals	10.41	0.99	85.00	85.00			
	C	2020	Residential	Sales Only	10.34	1.00			85.00		
422400	Niskayuna										
	C	2018	All Property	Sales/Appraisals	6.90	1.00	96.00	96.00			
	C	2020	Residential	Sales Only	6.81	1.00			96.00		
422600	Princetown										
	A	2016	All Property	Sales/Appraisals	21.46	1.12	30.00	30.00			
	A	2020	Residential	Sales Only	21.26	1.07			30.00		
422800	Rotterdam										
	C	2016	All Property	Sales/Appraisals	10.16	1.01	95.00	95.00			
	C	2020	Residential	Sales Only	9.83	1.01			95.00		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B97

**County of Schoharie**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2021 State Eq. Rate</b>	<b>2021 Locally Stated Assmnt. Ratio ***</b>	<b>2021 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
432000	Blenheim										
	A	2016	All Property	Sales/Appraisals	18.13	1.07	71.00	71.00			
	A	2016	Residential	Sales/Appraisals	16.71	1.04			71.00		
432200	Broome										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
432400	Carlisle										
	A	2016	All Property	Sales/Appraisals	25.87	1.10	66.00	66.00			
	A	2020	Residential	Sales Only	28.15	1.11			66.00		
432600	Cobleskill										
	B	2016	All Property	Sales/Appraisals	17.08	0.96	72.00	72.00			
	B	2020	Residential	Sales Only	13.80	1.02			63.93		
432800	Conesville										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					93.92		
433000	Esperance										
	A	2015	All Property	Sales/Appraisals	15.59	1.02	88.00	88.00			
	A	2020	Residential	Sales Only	13.83	1.00			83.29		
433200	Fulton										
	A	2015	All Property	Sales/Appraisals	17.51	1.07	59.00	59.00			
	A	2015	Residential	Sales/Appraisals	21.38	1.10			59.00		
433400	Gilboa										
	A	2015	All Property	Sales/Appraisals	40.15	0.84	2.13	2.13			
	A	2015	Residential	Sales/Appraisals	44.63	1.32			1.27		
433600	Jefferson										
	A	2015	All Property	Sales/Appraisals	29.20	1.12	53.00	53.00			
	A	2015	Residential	Sales/Appraisals	21.42	1.14			53.00		
433800	Middleburgh										
	A	2016	All Property	Sales/Appraisals	20.91	1.00	63.15	63.15			
	A	2020	Residential	Sales Only	17.25	1.07			63.15		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B98

**County of Schoharie**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2021 State Eq. Rate</b>	<b>2021 Locally Stated Assmnt. Ratio ***</b>	<b>2021 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
434000	Richmondville										
	A	2015	All Property	Sales/Appraisals	20.08	1.11	95.00	95.00			
	A	2020	Residential	Sales Only	12.43	1.03			95.00		
434200	Schoharie										
	B	2015	All Property	Sales/Appraisals	15.59	1.02	88.00	88.00			
	B	2020	Residential	Sales Only	13.83	1.00			83.29		
434400	Seward										
	A	2016	All Property	Sales/Appraisals	25.87	1.10	66.00	66.00			
	A	2020	Residential	Sales Only	28.15	1.11			66.00		
434600	Sharon										
	A	2016	All Property	Sales/Appraisals	25.87	1.10	66.00	66.00			
	A	2020	Residential	Sales Only	28.15	1.11			66.00		
434800	Summit										
	A	2015	All Property	Sales/Appraisals	17.27	1.08	58.00	58.00			
	A	2015	Residential	Sales/Appraisals	17.33	1.08			58.00		
435000	Wright										
	A	2017	All Property	Sales/Appraisals	17.84	1.08	70.00	70.00			
	A	2020	Residential	Sales Only	20.45	1.09			70.00		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B99

**County of Schuyler**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2021 State Eq. Rate</b>	<b>2021 Locally Stated Assmnt. Ratio ***</b>	<b>2021 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
442000	Catharine										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					96.86		
442200	Cayuta										
	A	2019	All Property	Sales/Appraisals	11.21	1.03	94.00	94.00			
	A	2019	Residential	Sales/Appraisals	10.43	1.00			93.20		
442400	Dix										
	B	2019	All Property	Review of Reassessment			100.00	100.00			
	B	2019	Residential	Review of Reassessment					98.60		
442600	Hector										
	A	2019	All Property	Review of Reassessment			100.00	100.00		2022	
	A	2019	Residential	Review of Reassessment					96.34	2022	
442800	Montour										
	B	2019	All Property	Review of Reassessment			100.00	100.00			
	B	2019	Residential	Review of Reassessment					96.86		
443000	Orange										
	A	2019	All Property	CAMA/Appraisals	25.51	1.11	100.00	100.00		2022	
	A	2020	Residential	CAMA	25.51	1.11			100.76	2022	
443200	Reading										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					98.60		
443400	Tyrone										
	A	2019	All Property	CAMA/Appraisals	25.51	1.11	100.00	100.00		2022	
	A	2020	Residential	CAMA	25.51	1.11			100.76	2022	

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B100

**County of Seneca**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2021 State Eq. Rate	2021 Locally Stated Assmnt. Ratio ***	2021 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
452000	Covert										
	A	2019	All Property	Sales/Appraisals	19.73	1.02	95.00	95.00			
	A	2020	Residential	Sales Only	10.86	1.03			101.28		
452200	Fayette										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					94.86		
452400	Junius										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		
452600	Lodi										
	A	2018	All Property	CAMA/Appraisals	17.06	1.01	64.00	64.00			
	A	2020	Residential	CAMA	18.67	1.00			77.76		
452800	Ovid										
	A	2018	All Property	CAMA/Appraisals	17.06	1.01	64.00	64.00			
	A	2020	Residential	CAMA	18.67	1.00			77.76		
453000	Romulus										
	B	2018	All Property	CAMA/Appraisals	17.06	1.01	64.00	64.00			
	B	2020	Residential	CAMA	18.67	1.00			77.76		
453200	Seneca Falls										
	B	2019	All Property	Sales/Appraisals	17.86	1.08	85.00	85.00			
	B	2020	Residential	Sales Only	17.36	1.06			85.00		
453400	Tyre										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
453600	Varick										
	A	2018	All Property	CAMA/Appraisals	20.92	1.05	69.00	69.00			
	A	2020	Residential	CAMA	15.50	0.99			78.32		
453800	Waterloo										
	B	2017	All Property	Review of Reassessment			88.00	88.00			
	B	2017	Residential	Review of Reassessment					79.79		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B101

**County of Steuben**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2021 State Eq. Rate	2021 Locally Stated Assmnt. Ratio ***	2021 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
460300	Corning	2017	All Property	Sales/Appraisals	12.66	1.02	90.00	90.00		2023	
	C	2020	Residential	Sales Only	12.94	1.03			90.00	2023	
460600	Hornell	2020	All Property	Review of Reassessment			100.00	100.00			
	C	2020	Residential	Review of Reassessment					100.00		
462000	Addison	2018	All Property	Review of Reassessment			98.00	98.00			
	A	2018	Residential	Review of Reassessment					91.91		
462200	Avoca	2020	All Property	Review of Reassessment			98.00	98.00			
	A	2020	Residential	Review of Reassessment					98.00		
462400	Bath	2018	All Property	Review of Reassessment			98.00	98.00		2022	yes
	B	2018	Residential	Review of Reassessment					98.00	2022	yes
462600	Bradford	2016	All Property	CAMA/Appraisals	19.25	1.00	68.50	68.50		2022	
	A	2020	Residential	CAMA	17.19	1.00			66.48	2022	
462800	Cameron	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
463000	Campbell	2021	All Property	Review of Reassessment			100.00	100.00			
	A	2021	Residential	Review of Reassessment					100.00		
463200	Canisteo	2017	All Property	Review of Reassessment			90.00	90.00		2022	
	A	2017	Residential	Review of Reassessment					90.00	2022	
463400	Caton	2019	All Property	CAMA/Appraisals	12.72	0.99	86.00	86.00			
	A	2020	Residential	CAMA	8.90	1.01			86.00		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B102

**County of Steuben**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2021 State Eq. Rate</b>	<b>2021 Locally Stated Assmnt. Ratio ***</b>	<b>2021 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
463600	Cohocton										
	A	2018	All Property	CAMA/Appraisals	19.22	0.97	77.00	77.00			
	A	2020	Residential	CAMA	16.02	1.03			79.16		
463800	Corning										
	B	2018	All Property	Review of Reassessment			95.00	95.00		2022	yes
	B	2018	Residential	Review of Reassessment					89.36	2022	yes
464000	Dansville										
	A	2018	All Property	Review of Reassessment			89.00	89.00		2022	yes
	A	2018	Residential	Review of Reassessment					89.00	2022	yes
464200	Erwin										
	B	2021	All Property	Review of Reassessment			100.00	100.00			
	B	2021	Residential	Review of Reassessment					100.00		
464400	Fremont										
	A	2019	All Property	CAMA/Appraisals	11.48	0.99	94.00	94.00			
	A	2020	Residential	CAMA	13.94	1.01			94.00		
464600	Greenwood										
	A	2018	All Property	CAMA/Appraisals	15.42	1.00	95.00	95.00		2022	
	A	2020	Residential	CAMA	16.84	0.98			95.00	2022	
464800	Hartsville										
	A	2019	All Property	Review of Reassessment			95.00	95.00			
	A	2019	Residential	Review of Reassessment					95.00		
465000	Hornby										
	A	2018	All Property	Review of Reassessment			92.00	92.00		2022	
	A	2018	Residential	Review of Reassessment					85.41	2022	
465200	Hornellsville										
	A	2021	All Property	Review of Reassessment			100.00	100.00			
	A	2021	Residential	Review of Reassessment					100.00		
465400	Howard										
	A	2017	All Property	Review of Reassessment			95.00	95.00		2022	
	A	2017	Residential	Review of Reassessment					90.43	2022	

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B103

**County of Steuben**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2021 State Eq. Rate</b>	<b>2021 Locally Stated Assmnt. Ratio ***</b>	<b>2021 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
465600	Jasper										
	A	2017	All Property	Sales/Appraisals	24.52	1.15	4.95	4.95			
	A	2020	Residential	Sales Only	12.74	1.05			4.95		
465800	Lindley										
	A	2019	All Property	Review of Reassessment			89.45	98.00			
	A	2019	Residential	Review of Reassessment					87.52		
466000	Prattsburgh										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		
466200	Pulteney										
	A	2018	All Property	Review of Reassessment			91.00	91.00		2022	yes
	A	2018	Residential	Review of Reassessment					91.00	2022	yes
466400	Rathbone										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
466600	Thurston										
	A	2017	All Property	CAMA/Appraisals	27.20	1.15	3.15	3.15			
	A	2020	Residential	CAMA	24.98	1.03			3.39		
466800	Troupsburg										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
467000	Tuscarora										
	A	2017	All Property	CAMA/Appraisals	28.93	1.10	2.88	2.88			
	A	2020	Residential	CAMA	25.32	1.11			3.03		
467200	Urbana										
	A	2021	All Property	Review of Reassessment			100.00	100.00			
	A	2021	Residential	Review of Reassessment					100.00		
467400	Wayland										
	B	2018	All Property	Review of Reassessment			100.00	100.00			
	B	2018	Residential	Review of Reassessment					100.00		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B104

**County of Steuben**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2021 State Eq. Rate</b>	<b>2021 Locally Stated Assmnt. Ratio ***</b>	<b>2021 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
467600	Wayne										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		
467800	West Union										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
468000	Wheeler										
	A	2020	All Property	Review of Reassessment			95.00	95.00			
	A	2020	Residential	Review of Reassessment					90.04		
468200	Woodhull										
	A	2019	All Property	Review of Reassessment			97.00	97.00			
	A	2019	Residential	Review of Reassessment					93.92		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B105

**County of Suffolk**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2021 State Eq. Rate	2021 Locally Stated Assmnt. Ratio ***	2021 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
472000	Babylon										
	C	2017	All Property	Sales/Appraisals	16.44	0.99	0.87	0.87			
	C	2020	Residential	Sales Only	15.97	1.02			0.87		
472200	Brookhaven										
	C	2017	All Property	Sales/Appraisals	17.20	1.02	0.74	0.74			
	C	2020	Residential	Sales Only	17.31	1.02			0.74		
472400	East Hampton										
	B	2017	All Property	Sales/Appraisals	23.96	1.10	0.58	0.58			
	B	2020	Residential	Sales Only	25.08	1.11			0.58		
472600	Huntington										
	C	2017	All Property	Sales/Appraisals	16.79	0.21	0.74	0.74			
	C	2020	Residential	Sales Only	14.57	1.01			0.63		
472800	Islip										
	C	2017	All Property	Sales/Appraisals	9.93	0.96	9.28	9.28			
	C	2020	Residential	Sales Only	9.07	1.01			9.28		
473000	Riverhead										
	C	2017	All Property	Sales/Appraisals	13.42	1.00	11.80	11.80			
	C	2020	Residential	Sales Only	12.26	1.00			11.80		
473200	Shelter Island										
	B	2021	All Property	Review of Reassessment			100.00	100.00		2022	
	B	2021	Residential	Review of Reassessment					100.00	2022	
473400	Smithtown										
	C	2017	All Property	Sales/Appraisals	13.52	0.99	1.12	1.12			
	C	2020	Residential	Sales Only	12.15	1.01			1.12		
473600	Southampton										
	C	2019	All Property	Review of Reassessment			100.00	100.00		2022	yes
	C	2019	Residential	Review of Reassessment					100.00	2022	yes
473800	Southold										
	C	2017	All Property	Sales/Appraisals	16.63	1.04	0.88	0.88			
	C	2020	Residential	Sales Only	16.30	1.04			0.88		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B106

**County of Sullivan**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2021 State Eq. Rate	2021 Locally Stated Assmnt. Ratio ***	2021 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
482000	Bethel										
	A	2018	All Property	Sales/Appraisals	24.07	1.23	58.00	58.00			
	A	2020	Residential	Sales Only	24.22	1.19			58.00		
482200	Callicoon										
	A	2018	All Property	Sales/Appraisals	22.27	1.13	57.10	57.10			
	A	2020	Residential	Sales Only	27.80	1.14			57.10		
482400	Cochecton										
	A	2018	All Property	CAMA/Appraisals	15.08	1.05	67.00	67.00			
	A	2020	Residential	CAMA	19.60	1.03			67.00		
482600	Delaware										
	A	2018	All Property	Review of Reassessment			88.50	88.50			
	A	2018	Residential	Review of Reassessment					81.16		
482800	Fallsburgh										
	B	2018	All Property	Sales/Appraisals	32.77	1.19	52.70	52.70			
	B	2020	Residential	Sales Only	36.31	1.20			58.77		
483000	Forestburgh										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					100.00		
483200	Fremont										
	A	2018	All Property	Sales/Appraisals	34.88	1.19	62.00	62.00			
	A	2018	Residential	Sales/Appraisals	47.40	1.26			62.00		
483400	Highland										
	A	2018	All Property	CAMA/Appraisals	20.58	1.00	85.00	85.00			
	A	2020	Residential	CAMA	20.12	1.06			85.00		
483600	Liberty										
	B	2018	All Property	Sales/Appraisals	40.88	1.30	72.00	72.00			
	B	2020	Residential	Sales Only	43.46	1.29			78.00		
483800	Lumberland										
	A	2019	All Property	Review of Reassessment			85.00	85.00			
	A	2019	Residential	Review of Reassessment					85.00		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B107

**County of Sullivan**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2021 State Eq. Rate</b>	<b>2021 Locally Stated Assmnt. Ratio ***</b>	<b>2021 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
484000	Mamakating										
	B	2018	All Property	Sales/Appraisals	34.12	1.21	59.00	59.00			
	B	2020	Residential	Sales Only	33.92	1.16			59.00		
484200	Neversink										
	A	2018	All Property	Sales/Appraisals	39.24	0.68	3.30	3.30			
	A	2020	Residential	Sales Only	38.57	1.22			2.09		
484400	Rockland										
	A	2018	All Property	Sales/Appraisals	31.14	1.14	60.00	60.00			
	A	2020	Residential	Sales Only	36.87	1.21			60.00		
484600	Thompson										
	B	2018	All Property	Sales/Appraisals	26.24	1.10	72.00	72.00			
	B	2020	Residential	Sales Only	25.89	1.08			78.02		
484800	Tusten										
	A	2018	All Property	Sales/Appraisals	22.44	1.16	51.00	51.00			
	A	2018	Residential	Sales/Appraisals	28.17	1.16			47.11		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B108

**County of Tioga**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2021 State Eq. Rate</b>	<b>2021 Locally Stated Assmnt. Ratio ***</b>	<b>2021 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
492000	Barton										
	B	2018	All Property	Sales/Appraisals	26.36	1.11	80.00	80.00			
	B	2020	Residential	Sales Only	27.34	1.09			79.41		
492200	Berkshire										
	A	2019	All Property	Sales/Appraisals	21.85	1.00	95.00	95.00			
	A	2020	Residential	Sales Only	14.33	1.04			93.18		
492400	Candor										
	A	2019	All Property	Sales/Appraisals	24.47	1.03	92.00	92.00			
	A	2020	Residential	Sales Only	19.61	1.04			87.46		
492600	Newark Valley										
	A	2019	All Property	Sales/Appraisals	34.38	1.21	66.00	66.00			
	A	2020	Residential	Sales Only	24.08	1.08			66.44		
492800	Nichols										
	A	2019	All Property	CAMA/Appraisals	16.92	1.02	25.80	25.80			
	A	2020	Residential	CAMA	16.75	1.03			23.81		
493000	Owego										
	B	2018	All Property	Sales/Appraisals	17.86	1.03	68.00	68.00			
	B	2020	Residential	Sales Only	17.73	1.04			64.82		
493200	Richford										
	A	2018	All Property	Sales/Appraisals	24.41	1.00	96.00	96.00			
	A	2018	Residential	Sales/Appraisals	18.28	1.05			96.00		
493400	Spencer										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.35		
493600	Tioga										
	A	2019	All Property	Sales/Appraisals	21.55	1.75	6.00	6.00			
	A	2020	Residential	Sales Only	21.16	1.07			6.38		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B109

**County of Tompkins**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2021 State Eq. Rate</b>	<b>2021 Locally Stated Assmnt. Ratio ***</b>	<b>2021 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
509901	Tompkins County Assessing Unit										
	B	2021	All Property	Review of Reassessment			100.00	100.00		2022	
	B	2021	Residential	Review of Reassessment					100.00	2022	

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B110

**County of Ulster**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2021 State Eq. Rate</b>	<b>2021 Locally Stated Assmnt. Ratio ***</b>	<b>2021 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
510800	Kingston										
	C	2019	All Property	Review of Reassessment			81.00	81.00			
	C	2019	Residential	Review of Reassessment					81.00		
512000	Denning										
	A	2018	All Property	Sales/Appraisals	35.33	0.89	16.00	16.00			
	A	2018	Residential	Sales/Appraisals	29.36	0.98			13.88		
512200	Esopus										
	B	2016	All Property	Sales/Appraisals	18.54	1.06	83.00	83.00			
	B	2020	Residential	Sales Only	18.58	1.05			83.00		
512400	Gardiner										
	B	2019	All Property	Review of Reassessment			89.50	89.50			
	B	2019	Residential	Review of Reassessment					89.50		
512600	Hardenburgh										
	A	2018	All Property	Sales/Appraisals	24.70	0.90	60.00	60.00			
	A	2018	Residential	Sales/Appraisals	20.83	0.96			56.21		
512800	Hurley										
	B	2016	All Property	Sales/Appraisals	20.34	0.60	96.50	96.50			
	B	2020	Residential	Sales Only	19.72	1.06			81.69		
513000	Kingston										
	B	2018	All Property	Sales/Appraisals	10.15	1.01	77.00	77.00			
	B	2018	Residential	Sales/Appraisals	10.06	1.01			77.00		
513200	Lloyd										
	B	2019	All Property	Review of Reassessment			94.00	94.00			
	B	2019	Residential	Review of Reassessment					94.00		
513400	Marbletown										
	B	2020	All Property	Review of Reassessment			93.00	93.00			
	B	2020	Residential	Review of Reassessment					93.00		
513600	Marlborough										
	B	2018	All Property	Review of Reassessment			87.00	87.00			
	B	2018	Residential	Review of Reassessment					81.17		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B111

**County of Ulster**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2021 State Eq. Rate	2021 Locally Stated Assmnt. Ratio ***	2021 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
513800	New Paltz										
	C	2017	All Property	Sales/Appraisals	16.52	1.05	86.00	86.00			
	C	2020	Residential	Sales Only	17.08	1.06			86.00		
514000	Olive										
	A	2021	All Property	Review of Reassessment			100.00	100.00		2022	
	A	2021	Residential	Review of Reassessment					100.00	2022	
514200	Plattekill										
	B	2017	All Property	Sales/Appraisals	9.85	1.01	84.00	84.00			
	B	2020	Residential	Sales Only	9.75	1.01			84.00		
514400	Rochester										
	A	2021	All Property	Review of Reassessment			100.00	100.00			
	A	2021	Residential	Review of Reassessment					100.00		
514600	Rosendale										
	B	2020	All Property	Review of Reassessment			93.00	93.00			
	B	2020	Residential	Review of Reassessment					93.00		
514800	Saugerties										
	B	2021	All Property	Review of Reassessment			100.00	100.00		2022	
	B	2021	Residential	Review of Reassessment					100.00	2022	
515000	Shandaken										
	A	2018	All Property	Sales/Appraisals	25.43	0.62	23.00	23.00			
	A	2020	Residential	Sales Only	23.30	1.06			17.07		
515200	Shawangunk										
	B	2018	All Property	Sales/Appraisals	12.30	1.02	18.06	18.06			
	B	2020	Residential	Sales Only	11.21	1.01			18.06		
515400	Ulster										
	C	2018	All Property	Sales/Appraisals	19.11	0.99	63.50	63.50			
	C	2020	Residential	Sales Only	17.46	1.01			63.50		
515600	Wawarsing										
	A	2018	All Property	Sales/Appraisals	34.58	0.76	91.00	91.00			
	A	2020	Residential	Sales Only	34.94	1.16			78.81		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B112

**County of Ulster**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2021 State Eq. Rate</b>	<b>2021 Locally Stated Assmnt. Ratio ***</b>	<b>2021 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
515800	Woodstock										
	A	2017	All Property	Sales/Appraisals	13.70	1.03	80.50	80.50			
	A	2020	Residential	Sales Only	13.72	1.03			80.50		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B113

**County of Warren**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2021 State Eq. Rate	2021 Locally Stated Assmnt. Ratio ***	2021 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
520500	Glens Falls										
	C	2019	All Property	Sales/Appraisals	19.09	0.97	75.00	75.00		2022	
	C	2020	Residential	Sales Only	13.75	1.01			64.72	2022	
522000	Bolton										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		
522200	Lake George										
	B	2020	All Property	Review of Reassessment			100.00	100.00			
	B	2020	Residential	Review of Reassessment					100.00		
522400	Chester										
	A	2016	All Property	Sales/Appraisals	14.12	1.01	100.00	100.00			
	A	2020	Residential	Sales Only	8.04	0.98			100.00		
522600	Hague										
	A	2016	All Property	Sales/Appraisals	17.24	1.07	75.90	75.90			
	A	2020	Residential	Sales Only	12.55	1.01			73.68		
522800	Horicon										
	A	2016	All Property	Sales/Appraisals	14.03	1.01	100.00	100.00		2022	
	A	2020	Residential	Sales Only	15.64	1.03			100.00	2022	
523000	Johnsburg										
	A	2018	All Property	Sales/Appraisals	32.39	1.12	1.90	1.90		2022	
	A	2020	Residential	Sales Only	28.56	1.15			1.75	2022	
523200	Lake Luzerne										
	A	2019	All Property	Sales/Appraisals	13.89	0.87	95.00	95.00			
	A	2020	Residential	Sales Only	13.37	1.02			95.00		
523400	Queensbury										
	C	2021	All Property	Review of Reassessment			100.00	100.00			
	C	2021	Residential	Review of Reassessment					100.00		
523600	Stony Creek										
	A	2018	All Property	Sales/Appraisals	7.02	1.02	0.94	0.94			
	A	2018	Residential	Sales/Appraisals	9.33	1.02			0.90		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B114

**County of Warren**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2021 State Eq. Rate</b>	<b>2021 Locally Stated Assmnt. Ratio ***</b>	<b>2021 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
523800	Thurman										
	A	2018	All Property	Sales/Appraisals	14.44	1.06	93.40	93.40			
	A	2020	Residential	Sales Only	15.98	1.03			85.88		
524000	Warrensburg										
	A	2019	All Property	Sales/Appraisals	10.15	1.03	94.80	94.80			
	A	2020	Residential	Sales Only	9.46	1.01			94.80		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B115

**County of Washington**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2021 State Eq. Rate</b>	<b>2021 Locally Stated Assmnt. Ratio ***</b>	<b>2021 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
532000	Argyle										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		
532200	Cambridge										
	A	2018	All Property	CAMA/Appraisals	10.70	1.01	100.00	100.00			
	A	2020	Residential	CAMA	13.21	1.01			100.00		
532400	Dresden										
	A	2017	All Property	Sales/Appraisals	57.74	1.53	42.00	42.00		2022	
	A	2017	Residential	Sales/Appraisals	53.17	1.48			38.77	2022	
532600	Easton										
	A	2017	All Property	Sales/Appraisals	37.89	1.25	2.16	2.16		2022	
	A	2017	Residential	Sales/Appraisals	24.31	1.11			1.88	2022	
532800	Fort Ann										
	A	2015	All Property	Sales/Appraisals	6.12	1.00	95.00	95.00			
	A	2015	Residential	Sales/Appraisals	8.53	1.00			95.00		
533000	Fort Edward										
	B	2018	All Property	Sales/Appraisals	22.77	1.07	73.00	73.00		2022	
	B	2020	Residential	Sales Only	23.48	1.07			73.00	2022	
533200	Granville										
	B	2021	All Property	Review of Reassessment			100.00	100.00			
	B	2021	Residential	Review of Reassessment					100.00		
533400	Greenwich										
	B	2021	All Property	Review of Reassessment			100.00	100.00		2022	yes
	B	2021	Residential	Review of Reassessment					100.00	2022	yes
533600	Hampton										
	A	2021	All Property	Review of Reassessment			100.00	100.00			
	A	2021	Residential	Review of Reassessment					100.00		
533800	Hartford										
	A	2021	All Property	Review of Reassessment			100.00	100.00		2022	yes
	A	2021	Residential	Review of Reassessment					100.00	2022	yes

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B116

**County of Washington**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2021 State Eq. Rate</b>	<b>2021 Locally Stated Assmnt. Ratio ***</b>	<b>2021 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
534000	Hebron										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		
534200	Jackson										
	A	2018	All Property	Sales/Appraisals	18.88	1.06	36.00	36.00		2022	
	A	2018	Residential	Sales/Appraisals	20.46	1.08			33.88	2022	
534400	Kingsbury										
	B	2021	All Property	Review of Reassessment			100.00	100.00		2022	yes
	B	2021	Residential	Review of Reassessment					100.00	2022	yes
534600	Putnam										
	A	2016	All Property	Sales/Appraisals	14.32	1.03	98.73	98.73			
	A	2016	Residential	Sales/Appraisals	16.30	1.06			98.73		
534800	Salem										
	A	2018	All Property	Sales/Appraisals	16.82	1.04	58.00	58.00		2022	
	A	2018	Residential	Sales/Appraisals	18.62	1.07			58.00	2022	
535000	White Creek										
	A	2018	All Property	Sales/Appraisals	21.49	0.98	67.00	67.00		2022	
	A	2018	Residential	Sales/Appraisals	17.69	1.05			67.00	2022	
535200	Whitehall										
	A	2019	All Property	Sales/Appraisals	24.42	1.07	100.00	100.00			
	A	2020	Residential	Sales Only	26.56	1.15			100.00		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B117

**County of Wayne**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2021 State Eq. Rate	2021 Locally Stated Assmnt. Ratio ***	2021 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
542000	Arcadia										
	B	2016	All Property	Sales/Appraisals	21.34	1.03	78.00	78.00			
	B	2020	Residential	Sales Only	20.72	1.06			78.00		
542200	Butler										
	A	2019	All Property	Review of Reassessment			98.00	98.00		2022	yes
	A	2019	Residential	Review of Reassessment					98.00	2022	yes
542400	Galen										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		
542600	Huron										
	A	2019	All Property	Review of Reassessment			97.00	97.00		2022	yes
	A	2019	Residential	Review of Reassessment					91.97	2022	yes
542800	Lyons										
	B	2019	All Property	Sales/Appraisals	21.98	1.08	78.00	78.00			
	B	2020	Residential	Sales Only	20.36	1.09			81.40		
543000	Macedon										
	B	2019	All Property	Sales/Appraisals	7.94	1.01	80.00	80.00		2022	
	B	2020	Residential	Sales Only	7.62	1.01			80.00	2022	
543200	Marion										
	B	2017	All Property	Review of Reassessment			84.00	84.00			
	B	2017	Residential	Review of Reassessment					77.04		
543400	Ontario										
	B	2021	All Property	Review of Reassessment			100.00	100.00			
	B	2021	Residential	Review of Reassessment					100.00		
543600	Palmyra										
	B	2019	All Property	Review of Reassessment			89.00	89.00		2022	yes
	B	2019	Residential	Review of Reassessment					89.00	2022	yes
543800	Rose										
	A	2020	All Property	Review of Reassessment			100.00	100.00			
	A	2020	Residential	Review of Reassessment					100.00		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B118

**County of Wayne**

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544000	Savannah										
	A	2021	All Property	Review of Reassessment			100.00	100.00			
	A	2021	Residential	Review of Reassessment					100.00		
544200	Sodus										
	B	2017	All Property	Review of Reassessment			92.00	92.00		2022	
	B	2017	Residential	Review of Reassessment					84.18	2022	
544400	Walworth										
	B	2021	All Property	Review of Reassessment			100.00	100.00			
	B	2021	Residential	Review of Reassessment					100.00		
544600	Williamson										
	B	2017	All Property	Review of Reassessment			86.00	86.00		2022	
	B	2017	Residential	Review of Reassessment					78.40	2022	
544800	Wolcott										
	B	2017	All Property	Review of Reassessment			95.00	95.00		2022	
	B	2017	Residential	Review of Reassessment					88.86	2022	

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B119

**County of Westchester**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2021 State Eq. Rate	2021 Locally Stated Assmnt. Ratio ***	2021 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
550800	Mt Vernon										
	C	2016	All Property	Sales/Appraisals	26.41	0.96	2.20	2.20			
	C	2020	Residential	Sales Only	20.65	1.03			1.91		
551000	New Rochelle										
	C	2016	All Property	Sales/Appraisals	15.75	1.01	2.34	2.34			
	C	2020	Residential	Sales Only	13.13	1.02			2.34		
551200	Peekskill										
	C	2016	All Property	Sales/Appraisals	19.90	1.03	2.86	2.86			
	C	2020	Residential	Sales Only	12.50	1.02			2.66		
551400	Rye										
	C	2016	All Property	Sales/Appraisals	11.00	1.02	1.66	1.66			
	C	2020	Residential	Sales Only	7.03	1.00			1.66		
551700	White Plains										
	C	2016	All Property	Sales/Appraisals	26.32	0.93	2.66	2.66			
	C	2020	Residential	Sales Only	11.50	1.01			2.12		
551800	Yonkers										
	C	2016	All Property	Sales/Appraisals	21.60	1.02	2.09	2.09			
	C	2020	Residential	Sales Only	13.88	1.01			1.95		
552000	Bedford										
	C	2016	All Property	Sales/Appraisals	10.48	0.98	11.35	11.35			
	C	2020	Residential	Sales Only	9.28	0.99			11.35		
552200	Cortlandt										
	C	2016	All Property	Sales/Appraisals	15.00	1.01	0.00	1.50			
	C	2020	Residential	Sales Only	15.06	1.01			1.50		
552400	Eastchester										
	C	2016	All Property	Sales/Appraisals	12.65	1.01	0.00	1.08			
	C	2020	Residential	Sales Only	10.93	1.02			1.08		
552600	Greenburgh										
	C	2021	All Property	Review of Reassessment			0.00	100.00		2022	yes
	C	2021	Residential	Review of Reassessment					100.00	2022	yes

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B120

**County of Westchester**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2021 State Eq. Rate</b>	<b>2021 Locally Stated Assmnt. Ratio ***</b>	<b>2021 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
552800	Harrison										
	C	2016	All Property	Sales/Appraisals	11.52	0.98	1.42	1.42			
	C	2020	Residential	Sales Only	11.06	0.99			1.42		
553000	Lewisboro										
	C	2016	All Property	Sales/Appraisals	10.24	1.01	0.00	9.72			
	C	2020	Residential	Sales Only	10.19	1.01			9.72		
553200	Mamaroneck										
	C	2021	All Property	Review of Reassessment			100.00	100.00		2022	yes
	C	2021	Residential	Review of Reassessment					100.00	2022	yes
553400	Mount Pleasant										
	C	2016	All Property	Sales/Appraisals	12.84	0.89	1.31	1.31			
	C	2020	Residential	Sales Only	11.50	1.02			1.31		
553600	New Castle										
	C	2016	All Property	Sales/Appraisals	7.37	1.00	19.38	19.38			
	C	2020	Residential	Sales Only	6.28	1.00			19.38		
553800	North Castle										
	C	2016	All Property	Sales/Appraisals	12.61	1.00	2.24	2.24			
	C	2020	Residential	Sales Only	11.77	1.00			2.24		
554000	North Salem										
	B	2021	All Property	Review of Reassessment			100.00	100.00		2022	yes
	B	2021	Residential	Review of Reassessment					100.00	2022	yes
554200	Ossining										
	C	2021	All Property	Review of Reassessment			100.00	100.00		2022	
	C	2021	Residential	Review of Reassessment					100.00	2022	
554400	Pelham										
	C	2021	All Property	Review of Reassessment			100.00	100.00		2022	yes
	C	2021	Residential	Review of Reassessment					100.00	2022	yes
554600	Pound Ridge										
	B	2016	All Property	Sales/Appraisals	9.63	0.95	19.62	19.62			
	B	2020	Residential	Sales Only	3.77	1.00			19.62		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B121

**County of Westchester**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2021 State Eq. Rate</b>	<b>2021 Locally Stated Assmnt. Ratio ***</b>	<b>2021 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
554800	Rye										
	C	2021	All Property	Review of Reassessment			100.00	100.00		2022	yes
	C	2021	Residential	Review of Reassessment					100.00	2022	yes
555000	Scarsdale										
	C	2020	All Property	Sales/Appraisals	6.65	1.00	0.00	100.00			
	C	2020	Residential	Sales Only	6.65	1.00			100.00		
555200	Somers										
	C	2016	All Property	Sales/Appraisals	13.87	0.95	11.85	11.85			
	C	2020	Residential	Sales Only	9.55	0.99			12.05		
555400	Yorktown										
	C	2016	All Property	Sales/Appraisals	13.83	1.03	2.12	2.12			
	C	2020	Residential	Sales Only	10.09	1.01			2.12		
555600	Mount Kisco										
	C	2016	All Property	Sales/Appraisals	17.77	0.97	0.00	16.00			
	C	2020	Residential	Sales Only	14.17	1.03			14.06		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B122

**County of Wyoming**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2021 State Eq. Rate	2021 Locally Stated Assmnt. Ratio ***	2021 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
562000	Arcade										
	A	2021	All Property	Review of Reassessment			100.00	100.00			
	A	2021	Residential	Review of Reassessment					100.00		
562200	Attica										
	B	2021	All Property	Review of Reassessment			100.00	100.00			
	B	2021	Residential	Review of Reassessment					100.00		
562400	Bennington										
	A	2019	All Property	Sales/Appraisals	26.87	0.97	35.50	35.50		2022	yes
	A	2020	Residential	Sales Only	20.98	1.06			35.77	2022	yes
562600	Castile										
	A	2019	All Property	Review of Reassessment			93.00	93.00		2022	
	A	2019	Residential	Review of Reassessment					93.00	2022	
562800	Covington										
	A	2018	All Property	Review of Reassessment			95.00	95.00		2022	yes
	A	2018	Residential	Review of Reassessment					95.00	2022	yes
563000	Eagle										
	A	2021	All Property	Review of Reassessment			100.00	100.00		2022	yes
	A	2021	Residential	Review of Reassessment					100.00	2022	yes
563200	Gainesville										
	A	2021	All Property	Review of Reassessment			100.00	100.00			
	A	2021	Residential	Review of Reassessment					100.00		
563400	Genesee Falls										
	A	2021	All Property	Review of Reassessment			100.00	100.00			
	A	2021	Residential	Review of Reassessment					100.00		
563600	Java										
	A	2018	All Property	Review of Reassessment			100.00	100.00		2022	yes
	A	2018	Residential	Review of Reassessment					100.00	2022	yes
563800	Middlebury										
	A	2021	All Property	Review of Reassessment			100.00	100.00			
	A	2021	Residential	Review of Reassessment					100.00		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B123

**County of Wyoming**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2021 State Eq. Rate</b>	<b>2021 Locally Stated Assmnt. Ratio ***</b>	<b>2021 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
564000	Orangeville										
	A	2019	All Property	Sales/Appraisals	13.01	0.94	96.00	96.00			
	A	2020	Residential	Sales Only	14.64	1.05			89.20		
564200	Perry										
	B	2021	All Property	Review of Reassessment			100.00	100.00			
	B	2021	Residential	Review of Reassessment					100.00		
564400	Pike										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
564600	Sheldon										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
564800	Warsaw										
	B	2017	All Property	Review of Reassessment			85.00	85.00		2022	
	B	2017	Residential	Review of Reassessment					81.86	2022	
565000	Wethersfield										
	A	2019	All Property	Review of Reassessment			95.00	95.00			
	A	2019	Residential	Review of Reassessment					85.44		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B124

**County of Yates**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2021 State Eq. Rate</b>	<b>2021 Locally Stated Assmnt. Ratio ***</b>	<b>2021 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
572000	Barrington										
	A	2021	All Property	Review of Reassessment			100.00	100.00			
	A	2021	Residential	Review of Reassessment					100.00		
572200	Benton										
	A	2019	All Property	Review of Reassessment			98.00	98.00			
	A	2019	Residential	Review of Reassessment					98.00		
572400	Italy										
	A	2021	All Property	Review of Reassessment			100.00	100.00			
	A	2021	Residential	Review of Reassessment					100.00		
572600	Jerusalem										
	A	2021	All Property	Review of Reassessment			100.00	100.00			
	A	2021	Residential	Review of Reassessment					100.00		
572800	Middlesex										
	A	2021	All Property	Review of Reassessment			100.00	100.00			
	A	2021	Residential	Review of Reassessment					100.00		
573000	Milo										
	B	2019	All Property	Review of Reassessment			96.00	96.00			
	B	2019	Residential	Review of Reassessment					96.00		
573200	Potter										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
573400	Starkey										
	B	2021	All Property	Review of Reassessment			100.00	100.00			
	B	2021	Residential	Review of Reassessment					100.00		
573600	Torrey										
	A	2019	All Property	Review of Reassessment			94.00	94.00			
	A	2019	Residential	Review of Reassessment					94.00		

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**New York State Board Of Real Property Tax Services  
2021 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

Page B125

		New York City				2021				Cyclical	
Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2021 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2021 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
650000	New York City										
	C	2021	1	Review of Reassessment			3.68	6.00		2022	yes
	C	2021	2	Review of Reassessment			37.08	45.00		2022	yes
	C	2021	3	Review of Reassessment			45.00	45.00		2022	yes
	C	2021	4	Review of Reassessment			45.00	45.00		2022	yes

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For more information concerning the data provided in this  
publication, please contact:  
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